

ITEM 8

**FINAL STAFF ANALYSIS
REQUEST FOR RECONSIDERATION**

**of Statement of Decision and Parameters and Guidelines
Adopted April 19, 2013**

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255
Statutes 1992, Chapter 463 (AB 1040); Statutes 2000, Chapter 982
(AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

California Public Records Act
02-TC-10 and 02-TC-51

California Special Districts Association, Requester

TABLE OF CONTENTS

Exhibit A

Request for Reconsideration filed by the California Special Districts Association (May 2, 2013).....3

Exhibit B

Request for Reconsideration of Statement of Decision and Parameters and Guidelines Granted by the Commission (May 24, 2013) 4

Exhibit C

Draft Staff Analysis on Reconsideration of Statement of Decision and Parameters and Guidelines (May 30, 2013)..... 103

Exhibit D

Comments Filed by the Department of Finance (June 20, 2013) 178

Exhibit E

Comments Filed by the State Controller’s Office (June 20, 2013)..... 180

Exhibit F

Late Comments Filed by the California Special Districts Association (July 1, 2013) 181

Exhibit G

Supporting Documentation 183

Senate Local Government Committee, *What’s So Special About Special Districts?*
(Fourth Edition), October 2010

State Controller, *Special Districts Annual Report*, December 13, 2011

Little Hoover Commission, *Special Districts: Relics of the Past or Resources for the Future*,” May 3, 2000

Summary of Proposition 26, Legislative Analyst’s Office, July 15, 2010



CSDA

**California Special
Districts Association**

Districts Stronger Together

May 2, 2013

Ms. Heather Halsey
Executive Director
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

**RE: Reconsideration Request for Parameters and Guidelines of *California Public Records Act*
 as Adopted April 13, 2013**

Dear Ms. Halsey:

The California Special Districts Association (CSDA), representing over a 1,000 special districts and affiliated organizations, respectfully requests reconsideration of the recently adopted Parameters and Guidelines for the *California Public Records Act (CPRA)*, 02-TC-10 and 02-TC-51. In reviewing the Parameters and Guidelines, we noted that under Section II the "Eligible Claimants" are no longer identified as "local agencies" and regrettably, the new definition omits special districts from the list of eligible claimants.

The Parameters and Guidelines for the CPRA (dated February 13, 2013 and adopted April 13, 2013) provides that "Any city, county, and city and county, or any 'school district' as defined in Government Code section 17519, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement." It appears that the term "local agencies" was replaced by "Any city, county, and city and county" for eligible claimants. This language is inconsistent with the eligible claimants identified in the following documents, in which all eligible claimants and affected entities are repeatedly identified as "local agencies":

- Test Claim filed by the County of Los Angeles (October 2002),
- "Adopted Statement of Decision" (May 26, 2011)
- County of Los Angeles "Proposed Parameters and Guidelines" (June 23, 2011)
- County of Los Angeles "Revised Parameters and Guidelines" (August 30, 2011)

California Government Code section 17518 defines "Local agency" to mean any city, county, special district, authority, or other political subdivision of the state. Thus, special districts have been incorrectly removed as eligible claimants. Therefore, we respectfully request that the Commission reconsiders this omission as allowed under Title 2, California Code of Regulations Section 1188.4 and includes special districts as eligible claimants to ensure they may continue to seek reimbursement for their adherence to the CPRA mandates.

Please do not hesitate to contact me if you or your staff should have any questions regarding the above referenced issue at (916) 442-7887. Thank you for your consideration of, and attention to, our request for reconsideration.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Holzem", is written over a faint, larger version of the signature.

Dorothy Holzem
Legislative Representative

California Special Districts Association

1112 I Street, Suite 200
Sacramento, CA 95814
toll-free: 877.924.2732
t: 916.442.7887
f: 916.442.7889
www.csda.net

A proud California Special Districts Alliance partner

Special District Risk Management Authority
1112 I Street, Suite 300
Sacramento, CA 95814
toll-free: 800.537.7790
f: 916.231.4111

CSDA Finance Corporation
1112 I Street, Suite 200
Sacramento, CA 95814
toll-free: 877.924.2732
f: 916.442.7889

COMMISSION ON STATE MANDATES

980 NINTH STREET, SUITE 300
 SACRAMENTO, CA 95814
 PHONE: (916) 323-3562
 FAX: (916) 445-0278
 E-mail: csminfo@csm.ca.gov



May 28, 2013

Ms. Dorothy Holzem
 California Special
 Districts Association
 1112 I Street, Suite 200
 Sacramento, CA 95814

Mr. Ed Jewik
 County of Los Angeles
 Auditor-Controller's Office
 500 W. Temple Street, Room 603
 Los Angeles, CA 90012

Mr. Keith Petersen
 SixTen and Associates
 P.O. Box 340430
 Sacramento, CA 95834-0430

And Interested Parties and Affected State Agencies (See Mailing List)

**RE: Request for Reconsideration of Statement of Decision
 and Parameters and Guidelines and Hearing**

California Public Records Act, 02-TC-10 and 02-TC-51

Government Code Section 6253, et al.

County of Los Angeles and Riverside Unified School District, Claimants
 California Special Districts Association, Requester

Dear Ms. Holzem, Mr. Jewik, and Mr. Petersen:

The Commission on State Mandates (Commission) granted the request for reconsideration of the statement of decision and parameters and guidelines for the above-named matter and directed staff to schedule a second hearing on the merits of the request. A copy of the agenda item for this request is enclosed. The second hearing shall be limited to the issue of whether the adopted parameters and guidelines contain an error of law by omitting special districts from the eligible claimants for this program.

Hearing

Pursuant to Commission regulations section 1188.4(g), a hearing shall now be conducted to determine if the prior final decision is contrary to law and to correct any errors of law. Therefore, this matter is scheduled for hearing on **Friday July 26, 2013**.

Please contact Camille Shelton at (916) 323-3562 if you have any questions.

Sincerely,

Heather Halsey
 Executive Director

ITEM 7

STAFF ANALYSIS

REQUEST FOR RECONSIDERATION

**of Statement of Decision and Parameters and Guidelines
Adopted April 19, 2013**

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255

Statutes 1992, Chapter 463 (AB 1040); Statutes 2000, Chapter 982
(AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

California Public Records Act

02-TC-10 and 02-TC-51

California Special Districts Association, Requester

EXECUTIVE SUMMARY

This is a request for reconsideration made pursuant to Government Code section 17559 and section 1188.4 of the Commission on State Mandates' (CSM) regulations. The California Special Districts Association (CSDA) requests reconsideration of the Commission's statement of decision and parameters and guidelines for the *California Public Records Act* (CPRA) program, adopted April 19, 2013. CSDA contends that the decision and parameters and guidelines contain an error of law with respect to the description of eligible claimants. The decision describes the eligible claimants as "any city, county, and city and county, or any school district as defined in Government Code section 17519," but omits special districts required to comply with the CPRA.

Within a limited statutory timeframe, the Commission is authorized to reconsider a prior final decision to consider only an alleged error of law. Any party, interested party, or Commission member may file a petition with the Commission requesting that the Commission reconsider and change a prior final decision to correct an error of law. The petition must be filed within 30 days after the statement of decision is issued. Before the Commission can fully consider the request, Commission staff is required to prepare a written analysis and recommend whether the request for reconsideration should be granted. Five affirmative votes are required to grant the request for reconsideration and schedule the matter for a hearing on the merits. If no action is taken on the request, or the request to grant reconsideration does not receive five affirmative votes, the petition is deemed denied.

Staff Analysis

Staff recommends that the Commission grant the request for reconsideration and direct staff to schedule a second hearing on the merits of the request.

Except for certain provisions relating only to school districts, the activities mandated by the CPRA, by definition, apply equally to all levels of government.¹ The test claim statement of decision acknowledged that “local agencies” were eligible for reimbursement under the program, and “local agencies” are defined in Government Code section 17518 to include special districts.

The decision on the parameters and guidelines, however, did not address the issue of eligible claimants, but was primarily focused on the scope of reimbursable activities. The draft staff analysis and proposed statement of decision and parameters and guidelines identified eligible claimants as counties, cities, and school districts as defined, but did not include special districts or the more general phrase “local agency as defined in Government Code section 17518,” which includes special districts. No comments on the draft analysis for that issue were received. The final proposed decision did not address the issue of special districts as eligible claimants for this program, and kept the same language as the draft analysis identifying eligible claimants as counties, cities, and school districts as defined. The issue was not identified until CSDA filed its request for reconsideration on May 2, 2013.

The identification of eligible claimants in the decision and the parameters and guidelines cannot be corrected by staff as a “clerical error” under section 1188.2 of the regulations because the issue will require further legal analysis. The CPRA definition of “local agency” is very broad and is intended to cover any type of local public agency, and certainly those who are eligible to claim reimbursement under article XIII B, section 6. The courts have made clear, however, that despite the broad statutory definitions of “local agency,” reimbursement under article XIII B, section 6 is required only when the local agency is subject to the tax and spend limitations of articles XIII A and XIII B, and only when the costs in question can be recovered solely from “proceeds of taxes,” or tax revenues.² Article XIII B, section 6 does not require reimbursement when the costs are for expenses that are recoverable from sources other than tax revenue; i.e., service charges, fees, or assessments.³ There are many special districts that receive their revenue solely from fees, or receive some of their funding through fees that can be applied to this program. Thus, not all special districts are eligible to claim reimbursement under article XIII B, section 6 and some eligible districts may also have fee authority that applies to this program.

Therefore, the only way to properly address the issue and to correct the identification of eligible claimants is through this request for reconsideration.

Staff Recommendation

Staff recommends that the Commission grant the CSDA’s request for reconsideration and direct staff to schedule a second hearing on the merits of the request to determine if the statement of decision on the parameters and guidelines adopted April 19, 2013, contains the error of law alleged and to correct any errors of law in the decision and the parameters and guidelines.

¹ Government Code section 6252.

² *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-487.

³ *County of Fresno, supra*, 53 Cal.3d at p. 487; *Redevelopment Agency of the City of San Marcos v. Commission on State Mandates* (1997) 55 Cal.App.4th 976, 987; *City of El Monte v. Commission on State Mandates* (2000) 83 Cal.App.4th 266, 281-282.

STAFF ANALYSIS

Background

This is a request for reconsideration made pursuant to Government Code section 17559 and section 1188.4 of the Commission on State Mandates' (CSM) regulations. The California Special Districts Association (CSDA) requests reconsideration of the statement of decision and parameters and guidelines for the *California Public Records Act* (CPRA) program, adopted April 19, 2013. CSDA contends that the decision and parameters and guidelines contain an error of law with respect to the description of eligible claimants. The decision describes the eligible claimants as "any city, county, and city and county, or any school district as defined in Government Code section 17519," but omits special districts required to comply with the CPRA.

Government Code section 17559(a) grants the Commission the authority to reconsider a prior final decision to correct an error of law as follows:

The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied.

Section 17559 refers to the reconsideration of test claim and incorrect reduction claim decisions, and does not specifically address decisions on other matters. However, parameters and guidelines are part of the test claim process, contain findings of law, and are adopted under the Commission's article 7 quasi-judicial hearing regulations. Thus, the authority to reconsider a prior decision to correct an error of law extends to a decision on parameters and guidelines.

The process provides that any interested party, affected state agency or Commission member may file a petition with the Commission requesting that the Commission reconsider and change a prior final decision to correct an error of law.⁴ The request has to be filed within 30 days after the decision is mailed. Before the Commission considers a request for reconsideration, Commission staff is required to prepare a written analysis and recommend whether the request for reconsideration should be granted.⁵ Five affirmative votes are required to grant the request for reconsideration and schedule the matter for a hearing on the merits.⁶

If the Commission grants the request for reconsideration, a subsequent hearing on the merits is conducted to determine if the prior final decision is contrary to law and to correct an error of

⁴ California Code of Regulations, title 2, section 1188.4 (a) and (b).

⁵ California Code of Regulations, title 2, section 1188.4(f).

⁶ *Ibid.*

law.⁷ A draft staff analysis is prepared by staff and issued 8 weeks before the date that the matter is set for hearing for a 3-week comment period. Five affirmative votes are required to change a prior final decision.⁸ If no action is taken by the Commission on the request for reconsideration within the time allowed for ordering reconsideration, the petition for reconsideration “shall be deemed denied.”⁹

Request for Reconsideration

CSDA filed this request on May 2, 2013 and contends that the Commission’s decision and parameters and guidelines contain an error of law by omitting special districts from the definition of eligible claimants for this program. CSDA states the following:

The Parameters and Guidelines for the CPRA . . . provides that “Any city, county, and city and county, or any ‘school district’ as defined in Government Code section 17519, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.” It appears that the term “local agencies” was replaced by “Any city, county, and city and county” for eligible claimants. This language is inconsistent with the eligible claimants identified in the following documents, in which all eligible claimants and affected entities are repeatedly identified as “local agencies”:

- Test Claim filed by the County of Los Angeles (October 2002)
- “Adopted Statement of Decision [on the test claim] (May 26, 2011)
- County of Los Angeles “Proposed Parameters and Guidelines” (June 23, 2011)
- County of Los Angeles “Revised Parameters and Guidelines” (August 30, 2011)

Government Code section 17518 defines “Local agency” to mean any city, county, special district, authority, or other political subdivision of the state. Thus, special districts have been incorrectly removed as eligible claimants. Therefore, we respectfully request that the Commission reconsiders [sic] this omission as allowed under Title 2, California Code of Regulations Section 1188.4 and includes [sic] special districts as eligible claimants to ensure they may continue to seek reimbursement for their adherence to the CPRA mandates.

Discussion

Issue: Staff recommends that the Commission grant CSDA’s request for reconsideration.

For purposes of this hearing, the sole issue before the Commission is whether the Commission should grant the request for reconsideration and set the matter for a second hearing. For the reasons below, staff recommends that the Commission grant CSDA’s request for reconsideration to address the issue of special districts as eligible claimants.

⁷ California Code of Regulations, title 2, section 1188.4(g).

⁸ California Code of Regulations, title 2, section 1188.4(g)(2).

⁹ California Code of Regulations, title 2, section 1188.4(a).

CSDA correctly asserts that the test claim filed by County of Los Angeles on the CPRA program was filed as a class action request for reimbursement on behalf of all “local agencies” eligible to claim reimbursement,¹⁰ and that the statement of decision on the test claim for CPRA acknowledges that “local agencies” are required to comply with mandated activities.¹¹ Except for certain provisions relating only to school districts, the activities mandated by the CPRA, by definition, apply equally to all levels of government, including special districts. Government Code section 6252, a statute within the CPRA, defines “local agency” to include “a county; city, whether general law or chartered; city and county; school district; municipal corporation; *district*; political subdivision; or any board, commission or agency thereof; other local public agency; or entities that are legislative bodies of a local agency pursuant to subdivisions (c) and (d) of Section 54952.”

CSDA is also correct that the decision on the parameters and guidelines did not address the issue of eligible claimants, but was primarily focused on the scope of reimbursable activities. The draft staff analysis and proposed statement of decision and parameters and guidelines identified eligible claimants as counties, cities, and school districts as defined, but did not include special districts or the more general phrase “local agency as defined in Government Code section 17518,” which includes special districts. No comments on the draft analysis for that issue were received. The final proposed decision did not address the issue of special districts as eligible claimants for this program, and kept the same language as the draft analysis identifying eligible claimants as counties, cities, and school districts as defined. The issue was not identified until CSDA filed its request for reconsideration on May 2, 2013.

The identification of eligible claimants in the decision and the parameters and guidelines cannot be corrected by staff as a “clerical error” under section 1188.2 of the regulations because the issue will require further legal analysis. The CPRA definition of “local agency” very broadly includes all local public agencies, whether or not they are eligible to claim reimbursement under article XIII B, section 6. Government Code section 17518 defines “local agency” for purposes of mandate reimbursement to mean “any city, county, *special district*, authority, or other political subdivision of the state.” The courts have made clear, however, that despite the broad definition of “local agency” in section 17518, reimbursement under article XIII B, section 6 is required only when the local agency is subject to the tax and spend limitations of articles XIII A and XIII B, and only when the costs in question can be recovered solely from “proceeds of taxes,” or tax revenues.¹² Article XIII B, section 6 does not require reimbursement when the costs are for expenses that are recoverable from sources other than tax revenue; i.e., service charges, fees, or

¹⁰ Government Code section 17521 defines “test claim” to mean the “first claim filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state . . .”

¹¹ Statement of Decision on test claim for CPRA, page 10.

¹² *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-487.

assessments.¹³ There are many special districts that receive their revenue solely from fees, or receive some of their funding through fees that can be applied to this program. Thus, not all special districts are eligible to claim reimbursement under article XIII B, section 6 and some eligible districts may also have fee authority that applies to this program.

Therefore, the only way to properly address the issue and to correct the identification of eligible claimants is through this request for reconsideration.

Conclusion

Staff recommends that the Commission grant the CSDA's request for reconsideration and direct staff to schedule a second hearing on the merits of the request to determine if the statement of decision on the parameters and guidelines adopted April 19, 2013, contains the error of law alleged and to correct any errors of law in the decision and the parameters and guidelines.

¹³ *County of Fresno, supra*, 53 Cal.3d at p. 487; *Redevelopment Agency of the City of San Marcos v. Commission on State Mandates* (1997) 55 Cal.App.4th 976, 987; *City of El Monte v. Commission on State Mandates* (2000) 83 Cal.App.4th 266, 281-282.

ITEM 7

STAFF ANALYSIS

REQUEST FOR RECONSIDERATION

**of Statement of Decision and Parameters and Guidelines
Adopted April 19, 2013**

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255

Statutes 1992, Chapter 463 (AB 1040); Statutes 2000, Chapter 982
(AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

California Public Records Act

02-TC-10 and 02-TC-51

California Special Districts Association, Requester

EXECUTIVE SUMMARY

This is a request for reconsideration made pursuant to Government Code section 17559 and section 1188.4 of the Commission on State Mandates' (CSM) regulations. The California Special Districts Association (CSDA) requests reconsideration of the Commission's statement of decision and parameters and guidelines for the *California Public Records Act* (CPRA) program, adopted April 19, 2013. CSDA contends that the decision and parameters and guidelines contain an error of law with respect to the description of eligible claimants. The decision describes the eligible claimants as "any city, county, and city and county, or any school district as defined in Government Code section 17519," but omits special districts required to comply with the CPRA.

Within a limited statutory timeframe, the Commission is authorized to reconsider a prior final decision to consider only an alleged error of law. Any party, interested party, or Commission member may file a petition with the Commission requesting that the Commission reconsider and change a prior final decision to correct an error of law. The petition must be filed within 30 days after the statement of decision is issued. Before the Commission can fully consider the request, Commission staff is required to prepare a written analysis and recommend whether the request for reconsideration should be granted. Five affirmative votes are required to grant the request for reconsideration and schedule the matter for a hearing on the merits. If no action is taken on the request, or the request to grant reconsideration does not receive five affirmative votes, the petition is deemed denied.

Staff Analysis

Staff recommends that the Commission grant the request for reconsideration and direct staff to schedule a second hearing on the merits of the request.

Except for certain provisions relating only to school districts, the activities mandated by the CPRA, by definition, apply equally to all levels of government.¹ The test claim statement of decision acknowledged that “local agencies” were eligible for reimbursement under the program, and “local agencies” are defined in Government Code section 17518 to include special districts.

The decision on the parameters and guidelines, however, did not address the issue of eligible claimants, but was primarily focused on the scope of reimbursable activities. The draft staff analysis and proposed statement of decision and parameters and guidelines identified eligible claimants as counties, cities, and school districts as defined, but did not include special districts or the more general phrase “local agency as defined in Government Code section 17518,” which includes special districts. No comments on the draft analysis for that issue were received. The final proposed decision did not address the issue of special districts as eligible claimants for this program, and kept the same language as the draft analysis identifying eligible claimants as counties, cities, and school districts as defined. The issue was not identified until CSDA filed its request for reconsideration on May 2, 2013.

The identification of eligible claimants in the decision and the parameters and guidelines cannot be corrected by staff as a “clerical error” under section 1188.2 of the regulations because the issue will require further legal analysis. The CPRA definition of “local agency” is very broad and is intended to cover any type of local public agency, and certainly those who are eligible to claim reimbursement under article XIII B, section 6. The courts have made clear, however, that despite the broad statutory definitions of “local agency,” reimbursement under article XIII B, section 6 is required only when the local agency is subject to the tax and spend limitations of articles XIII A and XIII B, and only when the costs in question can be recovered solely from “proceeds of taxes,” or tax revenues.² Article XIII B, section 6 does not require reimbursement when the costs are for expenses that are recoverable from sources other than tax revenue; i.e., service charges, fees, or assessments.³ There are many special districts that receive their revenue solely from fees, or receive some of their funding through fees that can be applied to this program. Thus, not all special districts are eligible to claim reimbursement under article XIII B, section 6 and some eligible districts may also have fee authority that applies to this program.

Therefore, the only way to properly address the issue and to correct the identification of eligible claimants is through this request for reconsideration.

Staff Recommendation

Staff recommends that the Commission grant the CSDA’s request for reconsideration and direct staff to schedule a second hearing on the merits of the request to determine if the statement of decision on the parameters and guidelines adopted April 19, 2013, contains the error of law alleged and to correct any errors of law in the decision and the parameters and guidelines.

¹ Government Code section 6252.

² *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-487.

³ *County of Fresno, supra*, 53 Cal.3d at p. 487; *Redevelopment Agency of the City of San Marcos v. Commission on State Mandates* (1997) 55 Cal.App.4th 976, 987; *City of El Monte v. Commission on State Mandates* (2000) 83 Cal.App.4th 266, 281-282.

STAFF ANALYSIS

Background

This is a request for reconsideration made pursuant to Government Code section 17559 and section 1188.4 of the Commission on State Mandates' (CSM) regulations. The California Special Districts Association (CSDA) requests reconsideration of the statement of decision and parameters and guidelines for the *California Public Records Act* (CPRA) program, adopted April 19, 2013. CSDA contends that the decision and parameters and guidelines contain an error of law with respect to the description of eligible claimants. The decision describes the eligible claimants as "any city, county, and city and county, or any school district as defined in Government Code section 17519," but omits special districts required to comply with the CPRA.

Government Code section 17559(a) grants the Commission the authority to reconsider a prior final decision to correct an error of law as follows:

The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied.

Section 17559 refers to the reconsideration of test claim and incorrect reduction claim decisions, and does not specifically address decisions on other matters. However, parameters and guidelines are part of the test claim process, contain findings of law, and are adopted under the Commission's article 7 quasi-judicial hearing regulations. Thus, the authority to reconsider a prior decision to correct an error of law extends to a decision on parameters and guidelines.

The process provides that any interested party, affected state agency or Commission member may file a petition with the Commission requesting that the Commission reconsider and change a prior final decision to correct an error of law.⁴ The request has to be filed within 30 days after the decision is mailed. Before the Commission considers a request for reconsideration, Commission staff is required to prepare a written analysis and recommend whether the request for reconsideration should be granted.⁵ Five affirmative votes are required to grant the request for reconsideration and schedule the matter for a hearing on the merits.⁶

If the Commission grants the request for reconsideration, a subsequent hearing on the merits is conducted to determine if the prior final decision is contrary to law and to correct an error of

⁴ California Code of Regulations, title 2, section 1188.4 (a) and (b).

⁵ California Code of Regulations, title 2, section 1188.4(f).

⁶ *Ibid.*

law.⁷ A draft staff analysis is prepared by staff and issued 8 weeks before the date that the matter is set for hearing for a 3-week comment period. Five affirmative votes are required to change a prior final decision.⁸ If no action is taken by the Commission on the request for reconsideration within the time allowed for ordering reconsideration, the petition for reconsideration “shall be deemed denied.”⁹

Request for Reconsideration

CSDA filed this request on May 2, 2013 and contends that the Commission’s decision and parameters and guidelines contain an error of law by omitting special districts from the definition of eligible claimants for this program. CSDA states the following:

The Parameters and Guidelines for the CPRA . . . provides that “Any city, county, and city and county, or any ‘school district’ as defined in Government Code section 17519, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.” It appears that the term “local agencies” was replaced by “Any city, county, and city and county” for eligible claimants. This language is inconsistent with the eligible claimants identified in the following documents, in which all eligible claimants and affected entities are repeatedly identified as “local agencies”:

- Test Claim filed by the County of Los Angeles (October 2002)
- “Adopted Statement of Decision [on the test claim] (May 26, 2011)
- County of Los Angeles “Proposed Parameters and Guidelines” (June 23, 2011)
- County of Los Angeles “Revised Parameters and Guidelines” (August 30, 2011)

Government Code section 17518 defines “Local agency” to mean any city, county, special district, authority, or other political subdivision of the state. Thus, special districts have been incorrectly removed as eligible claimants. Therefore, we respectfully request that the Commission reconsiders [sic] this omission as allowed under Title 2, California Code of Regulations Section 1188.4 and includes [sic] special districts as eligible claimants to ensure they may continue to seek reimbursement for their adherence to the CPRA mandates.

Discussion

Issue: Staff recommends that the Commission grant CSDA’s request for reconsideration.

For purposes of this hearing, the sole issue before the Commission is whether the Commission should grant the request for reconsideration and set the matter for a second hearing. For the reasons below, staff recommends that the Commission grant CSDA’s request for reconsideration to address the issue of special districts as eligible claimants.

⁷ California Code of Regulations, title 2, section 1188.4(g).

⁸ California Code of Regulations, title 2, section 1188.4(g)(2).

⁹ California Code of Regulations, title 2, section 1188.4(a).

CSDA correctly asserts that the test claim filed by County of Los Angeles on the CPRA program was filed as a class action request for reimbursement on behalf of all “local agencies” eligible to claim reimbursement,¹⁰ and that the statement of decision on the test claim for CPRA acknowledges that “local agencies” are required to comply with mandated activities.¹¹ Except for certain provisions relating only to school districts, the activities mandated by the CPRA, by definition, apply equally to all levels of government, including special districts. Government Code section 6252, a statute within the CPRA, defines “local agency” to include “a county; city, whether general law or chartered; city and county; school district; municipal corporation; *district*; political subdivision; or any board, commission or agency thereof; other local public agency; or entities that are legislative bodies of a local agency pursuant to subdivisions (c) and (d) of Section 54952.”

CSDA is also correct that the decision on the parameters and guidelines did not address the issue of eligible claimants, but was primarily focused on the scope of reimbursable activities. The draft staff analysis and proposed statement of decision and parameters and guidelines identified eligible claimants as counties, cities, and school districts as defined, but did not include special districts or the more general phrase “local agency as defined in Government Code section 17518,” which includes special districts. No comments on the draft analysis for that issue were received. The final proposed decision did not address the issue of special districts as eligible claimants for this program, and kept the same language as the draft analysis identifying eligible claimants as counties, cities, and school districts as defined. The issue was not identified until CSDA filed its request for reconsideration on May 2, 2013.

The identification of eligible claimants in the decision and the parameters and guidelines cannot be corrected by staff as a “clerical error” under section 1188.2 of the regulations because the issue will require further legal analysis. The CPRA definition of “local agency” very broadly includes all local public agencies, whether or not they are eligible to claim reimbursement under article XIII B, section 6. Government Code section 17518 defines “local agency” for purposes of mandate reimbursement to mean “any city, county, *special district*, authority, or other political subdivision of the state.” The courts have made clear, however, that despite the broad definition of “local agency” in section 17518, reimbursement under article XIII B, section 6 is required only when the local agency is subject to the tax and spend limitations of articles XIII A and XIII B, and only when the costs in question can be recovered solely from “proceeds of taxes,” or tax revenues.¹² Article XIII B, section 6 does not require reimbursement when the costs are for expenses that are recoverable from sources other than tax revenue; i.e., service charges, fees, or

¹⁰ Government Code section 17521 defines “test claim” to mean the “first claim filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state . . .”

¹¹ Statement of Decision on test claim for CPRA, page 10.

¹² *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-487.

assessments.¹³ There are many special districts that receive their revenue solely from fees, or receive some of their funding through fees that can be applied to this program. Thus, not all special districts are eligible to claim reimbursement under article XIII B, section 6 and some eligible districts may also have fee authority that applies to this program.

Therefore, the only way to properly address the issue and to correct the identification of eligible claimants is through this request for reconsideration.

Conclusion

Staff recommends that the Commission grant the CSDA's request for reconsideration and direct staff to schedule a second hearing on the merits of the request to determine if the statement of decision on the parameters and guidelines adopted April 19, 2013, contains the error of law alleged and to correct any errors of law in the decision and the parameters and guidelines.

¹³ *County of Fresno, supra*, 53 Cal.3d at p. 487; *Redevelopment Agency of the City of San Marcos v. Commission on State Mandates* (1997) 55 Cal.App.4th 976, 987; *City of El Monte v. Commission on State Mandates* (2000) 83 Cal.App.4th 266, 281-282.

ITEM 7

STAFF ANALYSIS

REQUEST FOR RECONSIDERATION

**of Statement of Decision and Parameters and Guidelines
Adopted April 19, 2013**

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255

Statutes 1992, Chapter 463 (AB 1040); Statutes 2000, Chapter 982
(AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

California Public Records Act

02-TC-10 and 02-TC-51

California Special Districts Association, Requester

TABLE OF CONTENTS

Exhibit A

Request for Reconsideration filed by the California Special Districts Association
(May 2, 2013) 2

Exhibit B

Statement of Decision on Test Claim (Adopted May 26, 2011)..... 3

Exhibit C

Statement of Decision and Parameters and Guidelines (Adopted April 19, 2013) 33



**California Special
Districts Association**
Districts Stronger Together

May 2, 2013

Received
May 2, 2013
Commission on
State Mandates

Ms. Heather Halsey
Executive Director
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

RE: Reconsideration Request for Parameters and Guidelines of *California Public Records Act* as Adopted April 13, 2013

Dear Ms. Halsey:

The California Special Districts Association (CSDA), representing over a 1,000 special districts and affiliated organizations, respectfully requests reconsideration of the recently adopted Parameters and Guidelines for the *California Public Records Act (CPRA)*, 02-TC-10 and 02-TC-51. In reviewing the Parameters and Guidelines, we noted that under Section II the "Eligible Claimants" are no longer identified as "local agencies" and regrettably, the new definition omits special districts from the list of eligible claimants.

The Parameters and Guidelines for the CPRA (dated February 13, 2013 and adopted April 13, 2013) provides that "Any city, county, and city and county, or any 'school district' as defined in Government Code section 17519, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement." It appears that the term "local agencies" was replaced by "Any city, county, and city and county" for eligible claimants. This language is inconsistent with the eligible claimants identified in the following documents, in which all eligible claimants and affected entities are repeatedly identified as "local agencies":

- Test Claim filed by the County of Los Angeles (October 2002),
- "Adopted Statement of Decision" (May 26, 2011)
- County of Los Angeles "Proposed Parameters and Guidelines" (June 23, 2011)
- County of Los Angeles "Revised Parameters and Guidelines" (August 30, 2011)

California Government Code section 17518 defines "Local agency" to mean any city, county, special district, authority, or other political subdivision of the state. Thus, special districts have been incorrectly removed as eligible claimants. Therefore, we respectfully request that the Commission reconsiders this omission as allowed under Title 2, California Code of Regulations Section 1188.4 and includes special districts as eligible claimants to ensure they may continue to seek reimbursement for their adherence to the CPRA mandates.

Please do not hesitate to contact me if you or your staff should have any questions regarding the above referenced issue at (916) 442-7887. Thank you for your consideration of, and attention to, our request for reconsideration.

Sincerely,

Dorothy Holzem
Legislative Representative

California Special Districts Association

1112 I Street, Suite 200
Sacramento, CA 95814
toll-free: 877.924.2732
t: 916.442.7887
f: 916.442.7889
www.csda.net

A proud California Special Districts Alliance partner

Special District Risk Management Authority
1112 I Street, Suite 300
Sacramento, CA 95814
toll-free: 800.537.7790
f: 916.231.4111

CSDA Finance Corporation
1112 I Street, Suite 200
Sacramento, CA 95814
toll-free: 877.924.2732
f: 916.442.7889

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Government Code Sections 6252, 6253, 6253.1, 6253.5, 6253.9, 6254.3, 6255, and 6259

Statutes 1975, Chapters 678 and 1246;
Statutes 1977, Chapter 556;
Statutes 1980, Chapter 535;
Statutes 1982, Chapter 163;
Statutes 1984, Chapters 802 and 1657;
Statutes 1985, Chapter 1053;
Statutes 1990, Chapter 908;
Statutes 1992, Chapters 463 and 970; Statutes 1993, Chapter 926; Statutes 1994, Chapter 923; Statutes 1998, Chapter 620; Statutes 1999, Chapter 83; Statutes 2000, Chapter 982; Statutes 2001, Chapter 355; and Statutes 2002, Chapters 945 and 1073

Filed on October 15, 2002 (02-TC-10), and June 26, 2003 (02-TC-51)

By County of Los Angeles and Riverside Unified School District, Claimants.

Case No.: 02-TC-10 and 02-TC-51

California Public Records Act

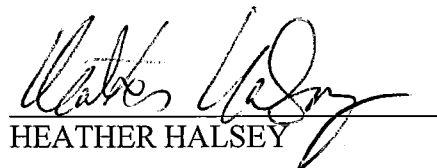
STATEMENT OF DECISION
PURSUANT TO GOVERNMENT CODE
SECTION 17500 ET SEQ.; TITLE 2,
CALIFORNIA CODE OF
REGULATIONS, DIVISION 2,
CHAPTER 2.5. ARTICLE 7

(Adopted May 26, 2011,
Corrected December 17, 2012)
(Served December 17, 2012)

NOTICE OF CORRECTED STATEMENT OF DECISION

The attached is a corrected statement of decision prepared in accordance with Title 2, California Code of Regulations section 1188.2(b). The corrections made to the statement of decision correct the following clerical errors:

The statement of decision expressly states that Government Code section 6254.3 only applies to "state employees, school districts and county offices of education." However, the statement of decision inadvertently used "K-14 district" instead of "K-12 school district" when further addressing Government Code section 6254.3. As a result, "K-14 district" is replaced with "K-12 school district" on pages 3, 4, 5, 18, 19, and 28 of the corrected statement of decision.


HEATHER HALSEY

12/17/12
Date

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Government Code Sections 6252, 6253, 6253.1, 6253.5, 6253.9, 6254.3, 6255, and 6259

Statutes 1975, Chapters 678 and 1246;
Statutes 1977, Chapter 556;
Statutes 1980, Chapter 535;
Statutes 1982, Chapter 163;
Statutes 1984, Chapters 802 and 1657;
Statutes 1985, Chapter 1053;
Statutes 1990, Chapter 908;
Statutes 1992, Chapters 463 and 970; Statutes 1993, Chapter 926; Statutes 1994, Chapter 923; Statutes 1998, Chapter 620; Statutes 1999, Chapter 83; Statutes 2000, Chapter 982; Statutes 2001, Chapter 355; and Statutes 2002, Chapters 945 and 1073

Filed on October 15, 2002 (02-TC-10), and June 26, 2003 (02-TC-51)

By County of Los Angeles and Riverside Unified School District, Claimants.

Case No.: 02-TC-10 and 02-TC-51

California Public Records Act

STATEMENT OF DECISION
PURSUANT TO GOVERNMENT CODE
SECTION 17500 ET SEQ.; TITLE 2,
CALIFORNIA CODE OF
REGULATIONS, DIVISION 2,
CHAPTER 2.5. ARTICLE 7

*(Adopted on May 26, 2011,
Corrected on December 17, 2012)*

STATEMENT OF DECISION

The Commission on State Mandates (“Commission”) heard and decided this test claim during a regularly scheduled hearing on May 26, 2011. Keith Petersen appeared on behalf of Riverside Unified School District. Leonard Kaye and Lieutenant Judy Gerhardt appeared on behalf of Los Angeles County and Los Angeles County Sheriff’s Department. Donna Ferebee appeared on behalf of the Department of Finance.

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 section 17500 et seq., and related case law.

The Commission adopted the staff analysis at the hearing by a vote of 6-0 to partially approve this test claim.

Summary of Findings

This consolidated test claim filed by County of Los Angeles and Riverside Unified School District addresses activities associated with the California Public Records Act (CPRA) (Gov. Code, § 6250 et seq.), which provides for the disclosure of public records kept by state, local agencies, kindergarten through 12th grade school districts and community college districts (K-14

districts), and county offices of education. These activities include: (1) providing copies of public records with portions exempted from disclosure redacted; (2) notifying a person making a public records request whether the requested records are disclosable; (3) assisting members of the public to identify records and information that are responsive to the request or the purpose of the request; (4) making disclosable public records in electronic formats available in electronic formats; and (5) removing an employee's home address and home telephone number from any mailing list maintained by the agency when requested by the employee.

In 2004, California voters approved Proposition 59, to incorporate the right of public access to information contained in the CPRA and other open meetings and public records laws, into the California Constitution.

The Commission makes the following findings regarding the test claim statutes:

Public records open to inspection (Gov. Code, §§ 6252, 6253, and 6253.9)

Section 6253 sets forth the right of every person to inspect any public record with exceptions, and the duties of public agencies that receive a request to inspect public records. Section 6253.9 addresses the form of disclosure of public records that are in an electronic format, and sets limits on the costs charged to the requester of information in an electronic format.

Some of the activities imposed by sections 6253 and 6253.9 are not new activities. However, sections 6253 and 6253.9 do impose state-mandated new programs or higher levels of service on local agencies and K-14 districts.

Assistance to members of the public (Gov. Code, § 6253.1)

Section 6253.1 addresses the duty of a public agency to assist members of the public that request to inspect a public record. Section 6253.1 imposes a state-mandated new program or higher level of service on local agencies and K-14 districts.

Initiative, referendum, recall petitions, and petitions for reorganization of K-14 districts (Gov. Code, § 6253.5)

Section 6253.5 excludes initiatives, referenda, recall petitions, petitions for reorganization of K-14 districts, and any memoranda prepared by the county elections officials in the examination of the petitions indicating which registered voters have signed particular petitions from being deemed public records and provides that such records shall not be open to inspection. Section 6253.5 also provides exceptions to the exclusion, in which specified individuals are permitted to examine such records.

The plain language of section 6253.5 does not impose any activities on K-14 districts. In addition, K-14 districts are not required to seek permission to examine the documents addressed in section 6253.5, and as a result, section 6253.5 does not impose a state-mandated new program or higher level of service.

Disclosure of home addresses and phone numbers of school district and county office of education employees (Gov. Code, § 6254.3)

Section 6254.3 provides that the home addresses and home telephone numbers of state employees and employees of a school district or county office of education shall not be deemed to be public records and prohibits such records from being open to public inspection.

Section 6254.3 authorizes the state, school districts, and county offices of education, to make such information open to public inspection in limited circumstances.

Section 6254.3 imposes a state-mandated new program or higher level of service on ~~K-14~~K-12 school districts and county offices of education to remove the home address and telephone number of an employee from any mailing lists that the ~~K-14~~K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-14 district or county office of education to contact the employee.

Justification for withholding of records (Gov. Code, § 6255)

Section 6255 requires local agencies and K-14 districts to provide a justification for withholding records for which a public records request was made, but providing a justification for withholding records is not a new requirement.

Section 6255 imposes a state-mandated new program or higher level of service to respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied, in whole or in part.

Court costs and attorney fees (Gov. Code § 6259)

Section 6259 addresses the orders of the court in proceedings brought by a person seeking to enforce his or her right to inspect or to receive a copy of any public record or class of public records that a public agency has refused to disclose. Section 6259 requires the court to award court costs and attorney fees to a plaintiff that prevails in litigation alleging the improper withholding of public records by a public agency.

The payment of court costs and attorney fees is not a service to the public. Instead it is a consequence for failing to provide a service to the public when required by law, and as a result, does not constitute a program within the meaning of article XIII B, section 6 of the California Constitution.

Also, the language of section 6259 does not require local agencies or K-14 districts to engage in litigation. Even if the requirement were read into section 6259, section 6259 has not changed, as relevant to this discussion, since 1968. As a result, engaging in litigation is not a state-mandated new program or higher level of service imposed by section 6259.

Costs mandated by the state

Government Code section 17556, subdivision (f), prohibits the Commission from finding costs mandated by the state for duties that are necessary to implement or expressly included in a ballot measure approved by the voters in a state-wide or local election. In addition, Government Code section 17556, subdivision (d), prohibits the Commission from finding costs mandated by the state where a local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service.

Neither subdivision (f) or (d), preclude the Commission from finding costs mandated by the state because there is no evidence in the law or in the record that the state-mandated activities are necessary to implement Proposition 59, and there is insufficient fee authority to cover the costs of all state-mandated activities. The fee authority applies only to the direct costs of providing an electronic copy to a person pursuant to Government Code section 6254.3, or the direct cost plus the cost to construct a record, and the cost of programming and computer services necessary to produce a copy of the record if: (1) the public agency would be required to produce a copy of an

electronic record and the record is one that is produced only at otherwise regularly scheduled intervals; or (2) the request would require data compilation, extraction, or programming to produce the record. Under article XIII B, section 6, all costs mandated by the state, including direct and indirect costs, are reimbursable. However, the fee authority provided by the CPRA constitutes offsetting revenue that will be identified in the parameters and guidelines.

For the reasons discussed above, the Commission finds that Government Code sections 6253, 6253.1, 6253.9, 6254.3, and 6255 impose reimbursable state-mandated programs on local agencies and K-14 districts within the meaning of article XIII B, section 6 of the California Constitution, and Government Code section 17514, for the following specific new activities:

1. If requested by a person making a public records request for a public record kept in an electronic format, provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9, subd. (a)(2) (Stats. 2000, ch. 982).)
2. Within 10 days from receipt of a request for a copy of records determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the local agency or K-14 district and notify the person making the request of the determination and the reasons for the determination. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)
3. If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to “unusual circumstances” as defined by Government Code section 6253, subdivision (c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)
4. When a member of the public requests to inspect a public record or obtain a copy of a public record:
 - a. assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;
 - b. describe the information technology and physical location in which the records exist; and
 - c. provide suggestions for overcoming any practical basis for denying access to the records or information sought.

These activities are not reimbursable when: (1) the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253; (2) the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or (3) the public agency makes available an index of its records. (Gov. Code, § 6253.1, subs. (a) and (d) (Stats. 2001, ch. 355).)

5. For [K-14K-12 school](#) districts and county offices of education only, redact or withhold the home address and telephone number of employees of [K-14K-12 school](#) districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to K-14K-12 school district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents. (Gov. Code, § 6254.3, subd. (a) (Stats. 1992, ch. 463).)

6. For K-14K-12 school districts and county offices of education only, remove the home address and telephone number of an employee from any mailing lists that the K-14K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-14K-12 school district or county office of education to contact the employee. (Gov. Code, § 6254.3, subd. (b) (Stats. 1992, ch. 463).)
7. If a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255, subd. (b) (Stats. 2000, ch. 982).)

In addition, the Commission concludes that the fee authority set forth in Government Code section 6253.9, subdivisions (a)(2) and (b), as added by Statutes 2000, chapter 982, is offsetting revenue and shall be deducted from the costs of providing a copy of a disclosable electronic record in the electronic format requested.

Finally, the Commission finds that any other test claim statutes and allegations not specifically approved above, do not impose a reimbursable state mandated program subject to article XIII B, section 6 of the California Constitution.

BACKGROUND

This test claim addresses activities associated with the California Public Records Act (CPRA) (Gov. Code, § 6250 et seq.), which provides individuals in California access to information concerning the conduct of the people’s business. Prior to the adoption of the CPRA in 1968, the law governing disclosure of public records consisted of a “hodgepodge of statutes and court decisions.”¹ The CPRA was adopted in order to more clearly define what constitutes a “public record” open to inspection and what information can be or is required to be withheld from disclosure. Since the 1968 adoption of the CPRA there have been numerous amendments to the CPRA; some of these amendments are the subject of this test claim.

On October 15, 2002 the County of Los Angeles filed the *California Public Records Act: Disclosure Procedures* (02-TC-10) test claim seeking reimbursement for costs associated with the procedures used by counties for responding to public records requests. The County of Los Angeles alleges reimbursable costs for activities such as: (1) assisting members of the

¹ *Los Angeles Unified School Dist. v. Superior Court* (2007) 151 Cal.App.4th 759, 765.

public to identify records and information that are responsive to the request or the purpose of the request; (2) estimate a date and time when the disclosable records will be made available; (3) respond in writing to a written request for inspection or copies of public records when the request is denied in whole or in part; (3) make information that constitutes an identifiable public record kept in electronic format available in the electronic format which it is held; and (4) include as a writing that can constitute a “public record” any photocopy, transmission by electronic mail or facsimile, and any record thereby created, regardless of the manner in which the record has been stored.²

On June 26, 2003, Riverside Unified School District filed the *California Public Records Act* (02-TC-51) test claim, which similarly seeks reimbursement for costs associated with complying with the CPRA. Riverside Unified School District alleges reimbursable state-mandated costs for K-14 districts and county offices of education to engage in activities including: (1) providing redacted copies of requested documents deleting portions exempted by law; (2) providing copies of public records to the public, including the determination and collection of the fee; (3) promptly notifying a person making a request for a copy of records, within 10 days from receipt of the request, of the determination of whether the requested records are disclosable records; and (4) removing an employee’s home address and home telephone number from any mailing list maintained by the agency when requested by that employee.³

In 2004, California voters approved Proposition 59, which amended article I, section 3 of the California Constitution to include the right of public access to writings of government officials. In light of Proposition 59, it was determined that the *California Public Records Act: Disclosure Procedures* (02-TC-10) test claim and the *California Public Records Act (K-14)* (02-TC-51) test claim would require consideration of Government Code section 17556, subdivision (f), which provided that the Commission shall not find costs mandated by the state if the Commission finds:

The statute or executive order imposes duties that are necessary to implement, reasonably within the scope of, or expressly included in, a ballot measure approved by voters in a statewide or local election. This subdivision applies regardless of whether the statute or executive order was enacted or adopted before or after the date on which the ballot measure was approved by the voters.⁴

However, on March 13, 2007, Government Code section 17556, subdivision (f), was found unconstitutional by the superior court in *California School Boards Association (CSBA), et al. v. Commission on State Mandates, et al.* [No. 06CS01335]. The court’s judgment enjoined the Commission from taking any action to implement Government Code section 17556, subdivision (f). This decision was appealed, and as a result, on August 2, 2007 the test claims were removed from the Commission’s hearing calendar until a final court decision in *California School Boards Association, et al. v. Commission on State Mandates, et al.*

On March 9, 2009, the Court of Appeal found Government Code section 17556, subdivision (f), constitutional except for the language “reasonably within the scope of.” As a result of the

² 02-TC-10 test claim, *supra*, pgs. 1-9.

³ 02-TC-51 test claim, *supra*, pgs. 26-28.

⁴ Government Code section 17556, subdivision (f), as amended by Statutes 2006, chapter 538.

court's decision, Government Code section 17556, subdivision (f) provides that the Commission shall not find costs mandated by the state if the Commission finds:

The statute or executive order imposes duties that are necessary to implement, or are expressly included in, a ballot measure approved by the voters in a statewide or local election. This subdivision applies regardless of whether the statute or executive order was enacted or adopted before or after the date on which the ballot measure was approved by the voters.⁵

On November 2, 2010 the Commission consolidated the *California Public Records Act: Disclosure Procedures* (02-TC-10) and *California Public Records Act (K-14)* (02-TC-51) test claims to form the consolidated *California Public Records Act* (02-TC-10 and 02-TC-51) test claim.

A. Claimants' Position

The claimants allege that the test claim statutes impose reimbursable state-mandated activities. Activities which are alleged to have resulted in reimbursable costs include: assisting members of the public in making an effective public records request, disclosing records in an electronic format, redacting information exempt from disclosure, limiting disclosure of K-14 district employees' home address and telephone numbers, removing a K-14 district employee's home address and telephone numbers when requested by the employee, and paying attorney fees to a prevailing plaintiff that brought suit against a K-14 district for improperly withholding public records.⁶

On March 25, 2004, the California Community Colleges Chancellor's Office (Chancellor's Office) indicated that it would defer to the analysis of the Department of Finance (Finance) regarding the test claim, because the CPRA applies equally to all government entities, and as a result, there is nothing unique to the college districts that requires a response from the Chancellor's Office. Interpreting this as a comment that districts are not entitled to reimbursement, the school district claimant, Riverside Unified School District, argues that the Chancellor's Office comments must be disregarded. The claimant states:

The comment that the statute in question applies equally to all government entities is not one of the valid exceptions to mandate reimbursement set forth in Government Code section 17556. Therefore, it must be disregarded.

If, by chance, CCC intended to object to the test claim on the grounds that the statute in question is a law of general application, that too must fail. [¶] . . . [A] law of general application must make local agencies indistinguishable from private employers. The test claim statutes apply only to school districts, county offices of education and community college districts and not to private employers.⁷

On January 18, 2011 the County of Los Angeles submitted comments in response to the Commission's request for comments regarding the effect of Proposition 59 on the consolidated

⁵ Government Code section 17556, subdivision (f), as amended by Statutes 2010, chapter 719.

⁶ 02-TC-10 Test Claim, *supra*, 02-TC-51 Test Claim Filing, *supra*.

⁷ Claimant response to the Chancellor's Office Comments, dated April 30, 2004.

California Public Records Act (02-TC-10 and 02-TC-25) test claim. The County of Los Angeles argues:

[T]he public records act requirements included in the test claim legislation were in addition to those found in prior law and were not available or necessary in implementing the . . . declaration of fundamental rights in the California Public Records Act of 1968 and Proposition 59. In addition, the test claim legislation was not expressly included in Proposition 59.

Accordingly, the County finds that the test claim legislation did not impose duties that are necessary to implement, or are expressly included in, the Proposition 59 ballot measure approved by the voters. Consequently, the ballot initiative funding disclaimer cannot be applied to disqualify reimbursement of the County's costs . . .⁸ (Original underline.)

On April 18, 2011 both claimants submitted comments in response to the draft staff analysis, which will be addressed in the discussion below.⁹

B. Department of Finance's Position (Finance)

On November 20, 2002, Finance submitted comments in response to the unconsolidated *California Public Records Act: Disclosure Procedures* (02-TC-10) test claim. Finance found that a portion of the test claim may be a state mandate. Finance states:

The test claim legislation specifies the type of response that the claimant must give to the requestor and the timelines that must be met which could potentially result in a greater number of staff hours spent researching and helping requestors. Anything above and beyond staff time dedicated to expediting and or [*sic*] researching requests would not be considered state-mandated activities, and additional activities and equipment noted by the claimant are considered discretionary and therefore not reimbursable.¹⁰

On January 14, 2011, Finance submitted comments in response to the Commission's request for comments regarding the effect of Proposition 59 on the consolidated *California Public Records Act* (02-TC-10 and 02-TC-51) test claim. Finance argues that the Commission should find that there are no costs mandated by the state because the test claim statutes are necessary to implement Proposition 59.

On April 19, 2011, Finance submitted comments in response to the draft staff analysis, which echo the arguments made in Finance's January 14, 2011 comments.¹¹

C. Chancellor's Office Position

⁸ Claimant comments in response to request for comments, dated January 18, 2011.

⁹ Claimants' responses to draft staff analysis, *supra*.

¹⁰ Finance comments on 02-TC-10, *supra*.

¹¹ Finance comments on draft staff analysis, *supra*.

On March 25, 2010, the Chancellor’s Office submitted comments in response to the unconsolidated *California Public Records Act (K-14)* (02-TC-51) test claim. The Chancellor’s Office states in relevant part:

The Chancellor’s Office chooses not to respond to this test claim. We don’t have anything to add to this issue, because the statute in question applies equally to all government entities and there’s nothing unique to college districts that requires a response. Therefore, we defer to whatever analysis is provided to you by the Department of Finance.¹²

COMMISSION FINDINGS

The courts have found that article XIII B, section 6 of the California Constitution¹³ recognizes the state constitutional restrictions on the powers of local government to tax and spend.¹⁴ “Its purpose 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.”¹⁵ A test claim statute or executive order may impose a reimbursable state-mandated program if it orders or commands a local agency or school district to engage in an activity or task.¹⁶ In addition, the required activity or task must be new, constituting a “new program,” and it must create a “higher level of service” over the previously required level of service.¹⁷

The courts have defined a “program” subject to article XIII B, section 6, of the California Constitution, as one that carries out the governmental function of providing public services, or a law that imposes unique requirements on local agencies or school districts to implement a state

¹² Chancellor’s Office comments on 02-TC-51 test claim, dated March 25, 2004.

¹³ California Constitution, article XIII B, section 6, subdivision (a), (as amended by Proposition 1A in November 2004) 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, 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.”

¹⁴ *Department of Finance v. Commission on State Mandates* (2003) 30 Cal.4th727, 735 (*Kern High School Dist.*).

¹⁵ *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 81.

¹⁶ *Long Beach Unified School Dist. v. State of California* (1990) 225 Cal.App.3d 155, 174.

¹⁷ *San Diego Unified School Dist. v. Commission on State Mandates* (2004) 33 Cal.4th 859, 878 (*San Diego Unified School Dist.*); *Lucia Mar Unified School District v. Honig* (1988) 44 Cal.3d 830, 835-836 (*Lucia Mar*).

policy, but does not apply generally to all residents and entities in the state.¹⁸ To determine if the program is new or imposes a higher level of service, the test claim legislation must be compared with the legal requirements in effect immediately before the enactment of the test claim legislation.¹⁹ A “higher level of service” occurs when there is “an increase in the actual level or quality of governmental services provided.”²⁰ Finally, the newly required activity or increased level of service must impose costs mandated by the state.²¹

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 6.²² 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.”²³

A. Some of the test claim statutes impose state-mandated new programs or higher levels of service subject to article XIII B, section 6 of the California Constitution

The following discussion will introduce each test claim statute or groups of test claim statutes with a header that describes the content of the statutes. The discussion will then analyze whether each statute or groups of statutes under the header impose state-mandated new programs or higher levels of service.

Public records open to inspection (Gov. Code, §§ 6252, 6253, and 6253.9)

Section 6252 sets forth the definitions of terms used in the CPRA. Section 6253 sets forth the right of every person to inspect any public record, with exceptions, and the duties of public agencies, state and local, and K-14 districts that receive a request to inspect public records. Section 6253.9 addresses the form of disclosure of public records that are in an electronic format, and sets limits on the costs charged to the requester of information in an electronic format.

Interpreting statutes begins with examining the statutory language, giving the words their ordinary meaning, and if the words are unambiguous the plain meaning of the language

¹⁸ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 874, (reaffirming the test set out in *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 56 (*Los Angeles I*); *Lucia Mar*, *supra*, 44 Cal.3d 830, 835).

¹⁹ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 878; *Lucia Mar*, *supra*, 44 Cal.3d 830, 835.

²⁰ *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 877.

²¹ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1265, 1284 (*County of Sonoma*); Government Code sections 17514 and 17556.

²² *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

²³ *County of Sonoma*, *supra*, 84 Cal.App.4th 1264, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

governs.²⁴ The plain language of Government Code sections 6253 and 6253.9 require local agencies and K-14 districts to engage in the following activities:

1. Make public records open to inspection at all times during the office hours of the local agency or K-14 district, by every person, except for public records exempted from disclosure or prohibited from disclosure. (Gov. Code, § 6253, subd. (a) (Stats. 2001, ch. 982); and Gov. Code, § 6253.9, subd. (a)(1) (Stats. 2000, ch. 982).)
2. Make any reasonably segregable portion of a record available for inspection after the deletion of the portions that are exempted by law. (Gov. Code, § 6253, subd. (a) (Stats. 2001, ch. 982).)
3. Provide a copy, or exact copy unless impractical, of disclosable records, upon request for a copy or exact copy of records that reasonably describes an identifiable record or records. (Gov. Code, § 6253, subd. (b) (Stats. 2001, ch. 982).)
4. If requested by a person making a public records request for a public record kept in an electronic format, provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9, subd. (a)(2) (Stats. 2000, ch. 982).)
5. Within 10 days from receipt of a request for a copy of records determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the local agency or K-14 district and notify the person making the request of the determination and the reasons for the determination. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)
6. If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district, due to “unusual circumstances” as defined by Government Code section 6253, subdivision (c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)

The Commission finds that the above activities are mandated by the state.

In addition, the claimants argue that the provision of a copy of disclosable records pursuant to Government Code section 6253, subdivision (b), includes “the determination and collection of the fee” that local agencies and K-14 districts are authorized to charge for duplication of public records.²⁵ Subdivision (b) provides in relevant part:

Except with respect to public records exempt from disclosure by express provisions of law, each state or local agency, upon a request for a copy of records that reasonably describes an identifiable record or records, shall make the records promptly available to any person upon a payment of fees covering direct costs of duplication, or a statutory fee if applicable.

²⁴ *Estate of Griswold* (2001) 25 Cal.4th 904, 910-911.

²⁵ 02-TC-51 test claim, *supra*, p. 26.

The claimants argue, “The unambiguous plain meaning of this Section is that collection of the fee is a condition precedent to providing the records, so it is a necessary activity to comply with the mandate to provide the records. Furthermore, to collect the fee, the amount must be determined.” However, the plain language of subdivision (b) does not require public agencies to determine or collect a fee. Instead, it speaks to the timing of the mandated activity of providing a copy of a public record. In addition, under Government Code section 6253, subdivision (e), which allows local agencies and K-14 districts to adopt requirements that provide greater access to records, local agencies and K-14 districts can waive fees, and thus, the collection and determination of a fee is not a necessary activity to comply with the mandate to provide public records.²⁶ As a result, the Commission finds that local agencies and K-14 districts are not mandated to determine or collect fees for the duplication of public records.

The Commission further finds that the above state-mandated activities carry out the governmental function of providing a service to the public by providing access to information regarding the business of the public, and as a result, constitute a program within the meaning of article XIII B, section 6 of the California Constitution. Although the above activities constitute “programs” it is necessary to determine whether they are new in comparison with the legal requirements in effect immediately before the enactment of the test claim legislation. The following discussion will address each activity in the order listed above.

Since 1968, local agencies and K-14 districts were required to make public records open to inspection at all times during the office hours of the local agencies and K-14 districts, by every person, except for public records exempted from disclosure or prohibited from disclosure.²⁷ However, the claimants argue that “public records” that are required to be open for inspection did not include records made by “photocopying, transmitting by electronic mail or facsimile [or]. . . any record thereby created, regardless of the manner in which the record has been stored,” until the definition of “writing” as used in the CPRA was amended in 2002 to specifically include these methods of keeping information.²⁸ Thus, the claimants assert that publicly disclosing information kept in these formats is a new activity.

However, in 1970 the Legislature defined “public records” to include:

[A]ny writing containing information relating to the conduct of the public’s business prepared, owned, used, or retained by any state or local agency *regardless of physical form or characteristics.*²⁹ (Italics added.)

“Writing” as used in the CPRA was defined to include:

²⁶ *North County Parents Organization v. Dept. of Education* (4th. Dist. 1994) 23 Cal.App.4th 144, 148. The court, in discussing former Government Code section 6253.1 (currently Government Code section 6253, subdivision (e)) found that, “This section gives an agency power to ‘adopt requirements for itself which allow greater access to records than prescribed by the minimum standards set forth in this chapter.’ The trial court apparently concluded that this provision permits an agency to waive or reduce its fees. We agree. A reduction in copy fee permits ‘greater access’ to records.”

²⁷ Former Government Code section 6253 (Stats. 1968, ch.1473).

²⁸ 02-TC-10 test claim, *supra*, p. 8, citing to Statutes, 2002, chapter 945.

²⁹ Former Government Code section 6252, subdivision (d).

[H]andwriting, typewriting, printing, photostating, photographing, and *every other means of recording upon any form of communication or representation*, including letters, words, pictures, sounds, or symbols, or combination thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums, and *other documents*.³⁰ (Italics added.)

The above language indicates that the Legislature intended public records to include every conceivable kind of record that is involved in the governmental process. To find otherwise would conflict with the purpose and focus of the CPRA, which is to make disclosable *information* open to the public, not simply the documents prepared, owned, used, or retained by a public agency.³¹ This interpretation is consistent with the court's discussion of what constitutes a public record in *San Gabriel Tribune v. Superior Court*, which included in its discussion the following description by the Assembly Committee on Statewide Information Policy:

This definition [of what constitutes a public record] is intended to cover every conceivable kind of record that is involved in the governmental process and will pertain to any new form of record-keeping instrument as it is developed.³²

As a result, the Commission finds that making public records open to inspection by every person at all times during the office hours of the local agency and K-14 district does not constitute a new program or higher level of service regardless of the form which the public records are kept.

The claimants also argue that prior to 1981 state and local agencies and K-14 districts were not required to provide redacted copies of requested documents.³³ In 1981, the CPRA was specifically amended to provide, "Any reasonably segregable portion of a record shall be provided to any person requesting such record after deletion of the portions which are exempt by law."³⁴ However, this amendment only codified the interpretation of the CPRA accorded to it by case law. Prior to the 1981 amendment courts already held that the CPRA requires segregation of exempt materials from nonexempt materials contained in a single document and to make the nonexempt materials open for inspection and copying.³⁵ In 1979, after noting that the focus of the CPRA is information and not documents the court in *Nor. Cal. Police Practices Project v. Craig* concluded:

[W]here nonexempt materials are not inextricably intertwined with exempt materials and are otherwise reasonably segregable therefrom, segregation is

³⁰ Former Government Code section 6252, subdivision (e).

³¹ *Nor Cal. Police Practices* (1979) 90 Cal.App.3d 116, p. 123-124.

³² *San Gabriel Tribune v. Superior Court* (1983) 143 Cal.App.3d 762, 774, citing to Volume 58 Opinions of the Attorney General 629, 633-634 (1975), which cites to Assembly Committee on Statewide Information Policy California Public Records Act of 1968 (1 Appendix to Journal of Assembly 7, Reg. Sess. (1970), See also AG opinion 53 Ops.Cal.Atty.Gen. 136, 140-143).

³³ 02-TC-51, *supra*, pgs. 11 and 26, citing to Statutes 1981, chapter 968.

³⁴ Former Government Code section 6257 (Stats. 1981, ch. 968).

³⁵ *Nor Cal. Police Practices* (1979) 90 Cal.App.3d 116, p. 123-124.

required to serve the objective of the [CPRA] to make public records available for public inspection and copying unless a particular statute makes them exempt.³⁶

As a result, the Commission finds that the general duty to make any reasonably segregable portion of a record available for inspection after the deletion of the portions that are exempted by law does not constitute a new program or higher level of service subject to articles XIII B, section 6 of the California Constitution.

In regard to providing copies or exact copies of public records upon a request that reasonably describes an identifiable record, public agencies have been required to engage in this activity since the 1968 enactment of the CPRA. Former Government Code sections 6256 and 6257 provided:

6256. Any person may receive a copy of any identifiable public record or shall be provided with a copy of all information contained therein. Computer data shall be provided in a form determined by the agency.

6257. A request for a copy of an identifiable public record or information produced therefrom, or certified copy of such record, shall be accompanied by payment of a reasonable fee or deposit established by the state or local agency, or the prescribed statutory fee, where applicable.³⁷

A “certified copy” is a duplicate of an original document, certified as an exact reproduction of the original.³⁸ Thus, since 1968 public agencies were required to provide copies or exact copies of public records upon a request of identifiable public records. As a result, the Commission finds that providing a copy, or exact copy unless impractical, of disclosable records, upon request for a copy or exact copy of records that reasonably describes an identifiable record, does not constitute a new program or higher level of service subject to article XIII B, section 6 of the California Constitution.

Although the Commission has found that making public records, including records in an electronic format, *open to inspection* at all times does not constitute a new program or higher level of service, *providing an electronic copy* of a public record kept in an electronic format does constitute a new program or higher level of service. Prior to 2000, public agencies were not required to provide the public with an *electronic* copy of a public record kept in an electronic format. Instead, public agencies were given discretion to provide “[c]omputer data . . . in a form determined by the agency.”³⁹ One of the purposes for enacting section 6253.9, and requiring public agencies to provide an electronic copy, was to substantially increase the availability of public records to the public and to reduce the cost and inconvenience to the public associated

³⁶ *Ibid.* This interpretation of the CPRA is retroactive to the initial enactment of the CPRA in 1968 as it involves no novel or unforeseeable judicial expansion of the statutory language in question. For retroactivity of judicial statutory interpretation see *County of San Diego v. State Bd. of Control* (1984) 161 Cal.App.3d 868, 870.

³⁷ Former Government Code sections 6256 and 6257 (Stats. 1968, ch. 1473).

³⁸ Black’s Law Dictionary (Seventh Ed. 1999) p. 337.

³⁹ Former Government Code section 6253, subdivision (b) (Stats. 1998, ch. 620).

with large volumes of paper records.⁴⁰ In essence, the intent was to provide a higher level of the service of providing public records to the public. As a result, the Commission finds that the requirement to provide an electronic copy of a public record kept in an electronic format constitutes a new program or higher level of service subject to article XIII B, section 6 of the California Constitution.

The claimants have pled the activities mandated by Government Code section 6253, subdivision (c), relating to providing a person making a public records request notice of the determination of whether records are disclosable and whether an extension is needed by the public agency to make a determination, as added in 1981.⁴¹ Immediately prior to 1981, public agencies were not required to engage in these activities. As a result, the Commission finds that the activities mandated by Government Code section 6253 constitute a new program or higher level of service subject to article XIII B, section 6 of the California Constitution.

In summary, the Commission finds the following activities constitute state-mandated new programs or higher levels of service subject to article XIII B, section 6 of the California Constitution.

1. If requested by a person making a public records request for a public record kept in an electronic format, provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9, subd. (a)(2) (Stats. 2000, ch. 982).)
2. Within 10 days from receipt of a request for a copy of records determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the local agency or K-14 district, and notify the person making the request of the determination and the reasons for the determination. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)
3. If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to “unusual circumstances” as defined by Government Code section 6253, subdivision (c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)

Assistance to members of the public (Gov. Code, § 6253.1)

Section 6253.1 addresses the duty of a public agency to assist members of the public that request to inspect a public record. The Commission finds that section 6253.1 mandates local agencies and K-14 districts to engage in the following activities:

⁴⁰ Assembly Committee on Governmental Organization, third reading analysis of AB 2799 (1999-2000 Regular Session) as amended July 6, 2000. See also, Senate Rules Committee, Office of Senate Floor Analyses, third reading analysis of AB 2799 (1999-2000 Regular Session) as amended July 6, 2000.

⁴¹ 02-TC-51 test claim, *supra*, pgs. 11 and 26-27. Statutes 1981, chapter 968.

When a member of the public requests to inspect a public record or obtain a copy of a public record:

- a. assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;
- b. describe the information technology and physical location in which the records exist; and
- c. provide suggestions for overcoming any practical basis for denying access to the records or information sought.

This duty is not triggered if: (1) the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253; (2) the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or (3) the public agency makes available an index of its records. (Gov. Code, § 6253.1, subs. (a) and (d) (Stats. 2001, ch. 355).)

The claimants pled Government Code section 6253.1 as added in 2001.⁴² Immediately before 2001, local agencies and K-14 districts were not required to engage in the activities mandated by section 6253.1. In addition, the above activities are unique to public agencies and implement the state policy of increasing access to information regarding the people's business.⁴³ As a result, the Commission finds that the activities mandated by Government Code 6253.1 constitute a new program or higher level of service subject to article XIII B, section 6 of the California Constitution.

Initiative, referenda, recall petitions, and petitions for reorganization of K-14 districts (Gov. Code, § 6253.5)

Section 6253.5 excludes initiatives, referenda, recall petitions, petitions for reorganization of K-14 districts, and any memoranda prepared by the county elections officials in the examination of the petitions indicating which registered voters have signed particular petitions from being deemed public records and provides that such records shall not be open to inspection. Section 6253.5 also provides exceptions to the exclusion, in which specified individuals are permitted to examine such records.

The claimants assert that section 6253.5 requires K-14 districts to engage in the following activity:

[W]hen necessary, [examine] petitions for the district when petitions are filed to fill vacancies on the governing board and petitions for recall, after obtaining approval of the appropriate superior court.⁴⁴

However, section 6253.5 does not impose any requirements on K-14 districts. As described above, section 6253.5 prohibits disclosure of petitions, and provides exceptions to this

⁴² Statutes 2001, chapter 355.

⁴³ Government Code section 6250, which states that access to information concerning the people's business is a fundamental and necessary right of every person in this state.

⁴⁴ 02-TC-51 test claim, *supra*, p. 28.

prohibition. One of the exceptions allows a K-14 district attorney to review a petition upon the approval of the appropriate superior court. This exception does not require K-14 districts to seek this approval. As a result, the Commission finds that Government Code section 6253.5 does not impose any state-mandated new program or higher level of service subject to article XIII B, section 6 of the California Constitution.

Disclosure of home addresses and phone numbers of school district and county office of education employees (Gov. Code, § 6254.3)

Section 6254.3 only applies to state employees, school districts, and county offices of education. Section 6254.3 provides that the home addresses and home telephone numbers of state employees and employees of a school district or county office of education shall not be deemed to be public records and prohibits such records from being open to public inspection. Section 6254.3 authorizes the state, school districts, and county offices of education, to make such information open to public inspection in limited circumstances.

Specifically, section 6254.3 provides:

(a) The home addresses and home telephone numbers of state employees and employees of a school district or county office of education shall not be deemed to be public records and shall not be open to public inspection, except that disclosure of that information may be made as follows:

(1) To an agent, or a family member of the individual to whom the information pertains.

(2) To an officer or employee of another state agency, school district, or county office of education when necessary for the performance of its official duties.

(3) To an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed.

(4) To an agent or employee of a health benefit plan providing health services or administering claims for health services to state, school districts, and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents.

(b) Upon written request of any employee, a state agency, school district, or county office of education shall not disclose the employee's home address or home telephone number pursuant to paragraph (3) of subdivision (a) and an agency shall remove the employee's home address and home telephone number from any mailing list maintained by the agency, except if the list is used exclusively by the agency to contact the employee.

Although, the language of subdivision (a) is prohibitory in nature, section 6254.3 must be read in the context of the whole statutory scheme and not as individual parts or words standing alone.⁴⁵ As discussed above, section 6253 of the CPRA requires the redaction of information that is

⁴⁵ *Fontana Unified School Dist. v. Burman* (1988) 45 Cal.3d 208, 218.

exempted or prohibited from disclosure from records that contain disclosable information. Section 6254.3 prohibits the disclosure of the home address and telephone number of employees of K-14 school districts and county offices of education. Thus, if a record that contains disclosable information also contains the addresses and telephone numbers of employees of K-14 school districts and county offices of education, the addresses and telephone numbers must be redacted from the record, except in the limited circumstances listed in section 6254.3, subdivisions (a)(1)-(4), in which [K-14K-12 school](#) districts and county offices of education have the discretion to release this information.

Pursuant to the plain language of the statute read in light of the whole CPRA, the Commission finds that section 6254.3 requires [K-14K-12 school](#) districts and county offices of education to engage in the following activities:

1. Redact or withhold the home address and telephone number of employees of [K-14K-12 school](#) districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to [K-14K-12 school](#) district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents.

2. Remove the home address and telephone number of an employee from any mailing list maintained by the [K-14K-12 school](#) district or county office of education if requested by the employee, except for lists used exclusively by the [K-14K-12 school](#) district or county office of education to contact the employee. (Gov. Code, § 6254.3, subd. (b) (Stats. 1992, ch. 463).)

In order to determine whether the activity required by section 6254.3 constitutes a state-mandated activity it is necessary to look at the underlying program to determine if the claimant's participation in the underlying program is voluntary or legally compelled.⁴⁶ Here, [K-14K-12 school](#) districts and county offices of education are required to remove the home address and telephone number of an employee from *any* mailing list maintained by the [K-14K-12 school](#) districts or county offices of education if requested by the employee. "Any mailing list" includes mailing lists that [K-14K-12 school](#) districts and county offices of education are legally required to maintain and those voluntarily maintained by the [K-14K-12 school](#) districts or county offices of education. In regard to mailing lists that [K-14K-12 school](#) districts and county offices of education voluntarily maintain, the requirement to remove from the mailing list the home address and telephone number of an employee that requests the removal is triggered by the decision by [K-14K-12 school](#) districts and county offices of education to voluntarily maintain a mailing list.

⁴⁶ *Kern High School Dist.*, *supra*, 30 Cal.4th 727, 743.

As a result, the Commission finds in regard to voluntarily maintained mailing lists, the activity required by section 6254.3 is not a state-mandated activity. However, the Commission finds that the following requirements do constitute state-mandated activities:

1. For [K-14K-12 school](#) districts and county offices of education only, redact or withhold the home address and telephone number of employees of [K-14K-12 school](#) districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to [K-14K-12 school](#) district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents. (Gov. Code, § 6254.3, subd. (a) (Stats. 1992, ch. 463).)

2. For [K-14K-12 school](#) districts and county offices of education only, remove the home address and telephone number of an employee from any mailing lists that the [K-14K-12 school](#) district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the [K-14K-12 school](#) district or county office of education to contact the employee. (Gov. Code, § 6254.3, subd. (b) (Stats. 1992, ch. 463).)

The claimants have pled section 6254.3 as last amended in 1992.⁴⁷ Immediately prior to the 1992 amendment, section 6254.3 only applied to state employers and state employees.⁴⁸ In addition, although the general duty to redact information that is exempt or prohibited from disclosure existed prior to the adoption of section 6254.3, the specific duty to redact the home address and telephone number of an employee of a [K-14K-12 school](#) district or county office of education did not exist. Thus, the scope of what must be withheld from disclosure, and as a result, redacted from records containing disclosable information increased. As a result, the state-mandated activities imposed by section 6254.3 are new.

In addition, these mandates impose requirements that are unique to public agencies and implement the state policy of increasing access to information regarding the people's business while being mindful of the right of individuals to privacy.⁴⁹ As a result, the Commission finds

⁴⁷ Statutes 1992, chapter 463.

⁴⁸ Government Code section 6254.3 as added by Statutes 1984, chapter 1657.

⁴⁹ Government Code section 6250, which states, "In enacting [the CPRA], the Legislature, mindful of the right of individuals to privacy, finds and declares that access to information concerning the conduct of the people's business is a fundamental and necessary right of every person in this state."

that Government Code section 6254.3 imposes state-mandated new programs or higher levels of service subject to article XIII B, section 6 of the California Constitution:

Justification for withholding of records (Gov. Code, § 6255)

Section 6255 addresses the provision of a justification for withholding records for which a public records request was made. The Commission finds that section 6255 mandates local agencies and K-14 districts to engage in the following activities:

1. Justify withholding any record by demonstrating that the record in question is exempt under express provisions of this chapter or that on the facts of the particular case the public interest served by not disclosing the record clearly outweighs the public interest served by disclosure of the record. (Gov. Code, § 6255, subd. (a).)
2. If a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255, subd. (b).)

The claimants pled section 6255 as last amended in 2000.⁵⁰ Since 1968, section 6255 required the justification of withholding records by demonstrating that the record in question is exempt or that the public interest served by not disclosing the record outweighs the public interest served by disclosing the record. As a result, that state-mandated activity does not constitute a new program or higher level of service.

However, immediately prior to the amendment of section 6255 in 2000, districts were not required to respond to written requests *in writing* that includes a determination that the request is denied. In addition, this mandate imposes requirements that are unique to public agencies and implement the state policy of increasing access to information regarding the people's business.⁵¹ As a result, the Commission finds that Government Code section 6255, subdivision (b), imposes the following state-mandated new program or higher level of service subject to article XIII B, section 6 of the California Constitution:

If a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255, subd. (b) (Stats. 2000, ch. 982).)

Court costs and attorney fees (Gov. Code § 6259)

In 1968 Government Code section 6259 was enacted as part of the CPRA.⁵² Since its original enactment in 1968, section 6259 has addressed the orders of the court in proceedings brought by a person seeking to enforce his or her right to inspect or to receive a copy of any public record or class of public records that a public agency has refused to disclose. Specifically, since 1968 the court has been required to order the officer or person charged with withholding the requested records to disclose the public record or show cause why he or she should not disclose the

⁵⁰ Statutes 2000, chapter 982.

⁵¹ Government Code section 6250, which states that access to information concerning the people's business is a fundamental and necessary right of every person in this state.

⁵² Statutes 1968, chapter 1473.

record.⁵³ If the court determines that the public official was not justified in refusing to disclose the record, the court is required to order the public official to make the record public.⁵⁴

In 1975, section 6259 was amended to add the provisions that a court is required to award court costs and reasonable attorney fees to the plaintiff if public records are disclosed as a result of the plaintiff filing suit.⁵⁵ In addition, if the court finds that the plaintiff's case is clearly frivolous, the court is required to award court costs and reasonable attorney fees to the public agency.⁵⁶ In 1984 section 6259 was amended to add the procedure for appealing a decision by a court.⁵⁷

The K-14 district claimant argues that section 6259 imposes the following reimbursable state-mandated new program or higher level of service:

[W]hen ordered by a court, [pay] to a prevailing plaintiff his or her court costs and reasonable attorney fees.⁵⁸

Thus, the K-14 district claimant alleges that payment of court costs and reasonable attorney fees is a reimbursable state-mandated new program or higher level of service. However, the payment of court costs and reasonable attorney fees is not a program or service provided to the public. Instead, it is a consequence of failing to provide a legally required program or service, specifically the service of making disclosable public records open for inspection by the public or providing copies of the disclosable public records to the public.

The K-14 district claimant disagrees with this characterization and argue that the "court's determination is not a finding of a failure to implement the mandate to disclose or not to disclose the records, but instead, it is a conclusion as to whether the justification for the action was reasonable."⁵⁹ However, if a court finds that a local agency or K-14 district was unjustified in its

⁵³ Former Government Code section 6259, as amended by Statutes 1968, chapter 1473. Currently Government Code section 6259, subdivision (a), as amended by Statutes 1993, chapter 926.

⁵⁴ Former Government Code section 6259, as amended by Statutes 1968, chapter 1473. Currently Government Code section 6259, subdivision (b), as amended by Statutes 1993, chapter 926.

⁵⁵ Former Government Code section 6259, as amended by Statutes 1975, chapter 1246. Currently, Government Code section 6259, subdivision (d), as amended by Statutes 1993, chapter 926. See also, *Los Angeles Times v. Alameda Corridor Transportation Authority* (2001) 88 Cal.App.4th 1381, 1390-1391, in which the court defines "prevail," as used in Government Code section 6259, as a situation when the plaintiff files an action which results in the defendant releasing a copy of a previously withheld document. The court further finds that an action results in the release of previously withheld document if the lawsuit motivated the defendants to produce the documents.

⁵⁶ *Ibid.*

⁵⁷ Government Code section 6259, subdivision (c).

⁵⁸ 02-TC-51 test claim, *supra*, p. 28.

⁵⁹ Claimant (Riverside Unified School District) response to draft staff analysis, dated April 18, 2011, p. 4-5.

decision not to disclose a public record, and thus failed to disclose public records as mandated by the CPRA, the consequence is the payment of court costs and attorney fees. Thus, the Commission finds that payment of court costs and attorney fees pursuant to Government Code section 6259 is not a state-mandated new program or higher level of service subject to article XIII B, section 6 of the California Constitution.⁶⁰

In response to the draft staff analysis, the K-14 district claimant expands its allegation to provide that the various duties resulting from the CPRA (including those stemming from a statute that was not pled in this test claim), in conjunction with section 6259, mandate *litigation as a whole*, as opposed to only paying court costs and reasonable attorney fees pursuant to section 6259 as pled in the test claim.⁶¹ Similarly, the county claimant expands its allegations to provide that litigation costs, including possible court costs and attorney fees, are reimbursable state-mandated costs.⁶²

The claimants' responses to the draft staff analysis do not allege that Government Code section 6259 specifically requires local agencies or K-14 districts to engage in litigation. Rather, the claimants' responses provide that local agencies and K-14 districts are generally required to disclose public records by section 6253, local agencies and K-14 districts have an affirmative duty not to disclose information described in section 6254 (which was not pled), local agencies and K-14 districts are required to provide a written justification of why a public record is withheld pursuant to section 6255, that nondisclosure of a public record and justifications provided pursuant to sections 6254 and 6255 are heavily litigated, and section 6259 requires a court to award court costs and attorney fees to a plaintiff if a local agency or K-14 district unjustifiably refused to disclose a public record.⁶³ From this the claimants argue:

The litigation costs incurred by the public agency are a necessary and reasonable consequence of its statutory duty to comply with Sections 62253 [*sic*], 6254, and 6255. Therefore, to the extent that the subject matter of the litigation pertains to information not to be disclosed pursuant to legislation enacted after December 31, 1974, the cost and fees incurred by the public agency to respond to

⁶⁰ The County of Los Angeles argues in its response to the draft staff analysis that attorney costs associated with any legal analyses needed to determine whether to release a public record is a reimbursable state-mandated cost (See Claimant (County of Los Angeles) response to draft staff analysis, dated April 18, 2011, pgs. 4-6). However, the findings made in this section of the analysis *only* address court costs and attorney fees as awarded by a court pursuant to Government Code section 6259. They do not address attorney costs associated with any state-mandated new program or higher level of service found to be imposed by the CPRA in this test claim.

⁶¹ Claimant (Riverside Unified School District) response to draft staff analysis, dated April 18, 2011, pgs. 4-5. In the claimant's response, the claimant cites to Government Code section 6254, which was not pled in this test claim, as being a source of the requirement to engage in litigation.

⁶² Claimant (County of Los Angeles) response to draft staff analysis, *supra*, pgs. 4-6.

⁶³ Claimant (Riverside Unified School District) response to draft staff analysis, *supra*, pgs. 4-5. Claimant (County of Los Angeles) response to draft staff analysis, *supra*, pgs. 4-6.

the writ and the court are reimbursable, as well as any award assessed against the public agency.⁶⁴

Pursuant to the claimants' argument Government Code section 6254 is part of the basis upon which the activity of engaging in litigation arises from. As a result, the Commission would be required to make specific findings on section 6254. However, the claimants have not pled section 6254, and thus, the Commission does not have jurisdiction to make any findings on section 6254.⁶⁵

In regard to Government Code sections 6255 and 6259, these sections, read together or separately, do not require local agencies and K-14 districts to engage in litigation. Instead, as described above, section 6255 requires local agencies and K-14 districts to provide a justification of why a public record is being withheld, and section 6259 sets forth the duties of a court when a lawsuit is brought under the CPRA. In addition, even if litigation were implied from the duties imposed on local agencies and K-14 districts to provide a justification for withholding a public record and a court's duties when litigation is initiated, these duties have been present since the original enactment of the CPRA in 1968, and as a result, the implied duty to engage in litigation would have been present since 1968.

Since 1968, section 6255 has required local agencies and K-14 districts to justify withholding any record.⁶⁶ The only substantive change that has occurred since 1968 was the addition of the requirement to provide the justification in writing when the public records request was made in writing. This additional requirement does not create a new duty to engage in litigation. Similarly, since 1968, section 6259 sets forth the duties of the court when litigation is initiated.⁶⁷ The only substantive changes to section 6259 are the addition of the requirement on the court to award court costs and attorney fees to a prevailing plaintiff, and the procedures to appeal a court's decision. Neither of these additions creates a new duty to engage in litigation. As a result, the Commission finds that Government Code sections 6255 and 6259 do not impose a state-mandated new program or higher level of service to engage in litigation.

B. The state-mandated new programs or higher levels of service impose costs mandated by the state on counties, K-14 districts, county offices of education within the meaning of article XIII B, section 6, and Government Code sections 17514 and 17556

⁶⁴ Claimant (Riverside Unified School District) response to draft staff analysis, dated April 18, 2011, pgs. 4-5.

⁶⁵ Pursuant to former Government Code section 17557, subdivision (c), as amended by Statutes 1998, chapter 681, which was in effect at the time of the filing of this test claim, a claimant may amend a test claim at "any time prior to a commission hearing on the claim without affecting the original filing date as long as the amendment substantially relates to the original test claim."

⁶⁶ Former Government Code section 6255, as added by Statutes 1968, chapter 1473.

⁶⁷ Former Government Code section 6259, as added by Statutes 1968, chapter 1473.

In order for the test claim statutes to impose a reimbursable state-mandated program under the California Constitution, the test claim statutes must impose costs mandated by the state.⁶⁸ Government Code section 17514 defines “cost mandated by the state” as follows:

[A]ny increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, 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.

“Any increased costs” for which claimants may seek reimbursement include both direct and indirect costs.⁶⁹

The claimants estimated that they “incurred more than \$1,000 in staffing and other costs, annually, in excess of any fees collected pursuant to Government Code Section 6253, subdivision (b) and funding provided to school districts and the state for the period from July 1, 2001 through June 30, 2002”⁷⁰ to implement all duties alleged by the claimants to be mandated by the state. Thus, the claimants have met the minimum burden of showing costs necessary to file a test claim pursuant to Government Code section 17564.

However, pursuant to Government Code section 17556, subdivision (f), Finance argues that the claimants are not entitled to reimbursement for the state-mandated new program or higher levels of service imposed by Government Code sections 6253, 6253.9, 6253.1, 6254.3, and 6255, because the activities mandated by the code sections are necessary to implement a ballot measure approved by voters.⁷¹ In addition, under Government Code section 6253.9, the claimants have fee authority for the costs of producing electronic copies of public records kept in an electronic format. Thus, it is also necessary to determine whether the claimants are precluded from reimbursement pursuant to the “ballot measure” and “fee authority” exceptions to reimbursement found in Government Code section 17556, subdivisions (f) and (d).

Ballot measure exception

Government Code section 17556, subdivision (f), prohibits a finding of costs mandated by the state for duties that are necessary to implement or expressly included in a ballot measure approved by the voters in a state-wide or local election.⁷² The prohibition applies regardless of whether the statute was enacted before or after the date on which the ballot measure was approved by voters.

⁶⁸ *Lucia Mar, supra*, 44 Cal.3d 830, 835; Government Code section 17514.

⁶⁹ Government Code section 17564.

⁷⁰ 02-TC-51 test claim, Exhibit 1 Declarations of Michael H. Fine, of Riverside Unified School District, and Cheryl Miller of Santa Monica Community College District.

⁷¹ Finance Comments in Response to Request for Comments, dated January 14, 2011. Finance Response to Draft Staff Analysis, dated April 20, 2011.

⁷² Government Code section 17556, subdivision (f). See *California School Boards Association v. State of California* (2009) 171 Cal.App.4th 1183, finding that the language, “reasonably within the scope of,” to be violative of the California Constitution.

The claimants argue that the ballot measure exception to reimbursement in Government Code section 17556, subdivision (f), does not apply here because the test claim statutes were “enacted long after the advent of the declaration of rights in the 1968 California Public Records Act and [were] not available, let alone necessary, for the implementation of those rights, subsequently incorporated in Proposition 59.”⁷³ In addition, the claimants note that Proposition 59 does not expressly include the activities mandated by the test claim statutes.

In 2004, California voters approved Proposition 59 to incorporate the right of access to information concerning the people’s business that was already provided by various state laws, including the CPRA, into article I, section 3 of the California Constitution. The amendment to the Constitution provides in relevant part:

The people have the right of access to information concerning the conduct of the people’s business, and therefore, the meetings of public bodies and the writings of public officials and agencies shall be open to public scrutiny.

The purpose of Proposition 59 was to “create a constitutional right for the public to access government information. As a result, a government entity would have to demonstrate to a somewhat greater extent than under current law why information requested by the public should be kept private.”⁷⁴

None of the state-mandated new programs or higher levels of service imposed by the test claim statutes are expressly included in the Proposition 59. As a result, it is necessary to determine whether the state-mandated activities are “necessary to implement” Proposition 59.

The court in *California School Boards Association v. State of California*, found that duties imposed by a test claim statute or executive order that are not expressly included in a ballot measure approved by the voters in a statewide or local election are “necessary to implement” the ballot measure pursuant to Government Code section 17556, subdivision (f), when the additional requirements imposed by the state are intended to implement the ballot measure mandate, and the costs are, in context, de minimis such that the requirements are considered part and parcel of the underlying ballot measure mandate.⁷⁵ The court also makes a distinction between activities that are “necessary to implement” a ballot measure, and those that are “reasonably within the scope of” a ballot measure. In essence, for an activity to be necessary to implement a ballot measure, it must be more narrowly related to the ballot measure than an activity that simply has anything to do with the subject matter of the ballot measure.⁷⁶

The court borrowed this analysis from the California Supreme Court’s decision in *San Diego Unified School Dist.* which addressed whether state imposed procedural requirements that exceeded federal due process requirements constituted a federal mandate. The court found that the state requirements were designed to make the underlying federal due process right

⁷³ Claimant Comments in Response to Request for Comments, dated January 18, 2011.

⁷⁴ Ballot Pamphlet, General Election (November 2, 2004) Proposition 59 at <<http://library.uchastings.edu/cgi-bin/starfinder/26556/calprop.txt>> [as of March 21, 2011].

⁷⁵ *California School Boards Association v. State of California*, *supra*, 171 Cal.App.4th at p. 1217.

⁷⁶ *Id.* at pgs. 1213-1216.

enforceable and to set forth procedural details that were not expressly articulated in the case law establishing the respective due process rights. Thus, the state requirements were merely incidental to fundamental federal due process requirements and viewed singly or cumulatively they did not significantly increase the costs of compliance with the federal mandate.⁷⁷

Here, because Proposition 59 incorporated the fundamental right of access to information present in the CPRA into the constitution, and the provisions of the CPRA are intended to implement the right of access to public information set forth in the CPRA, it could be argued that the provisions of the CPRA also are intended to implement the ballot measure mandate (i.e. providing open access to information concerning the conduct of the people's business). However, unlike in *San Diego Unified School Dist.*, the state-mandated activities imposed by the test claim statutes, such as providing electronic copies to the public, assisting members of the public to make a request, and providing a written denial to a written request for public records, are not merely incidental to the right of access to information concerning the conduct of the people's business. Instead they impose additional requirements unnecessary to enforce the general right to access information regarding the people's business, and are not narrowly tailored to fit the definition of "necessary to implement."

Finding that the state-mandated activities are necessary to implement Proposition 59 would suggest that any activity that has anything to do with open government would be necessary to implement Proposition 59. In addition, there is no concrete evidence in the law or in record that the costs of the state-mandated activities, singly or cumulatively, do not significantly increase the cost of complying with the ballot measure mandate.^{78 79} As a result, the Commission finds that the record supports the finding of costs mandated by the state and that the Government Code section 17556, subdivision (f), exception does not apply to deny these activities.

Fee authority exception

Government Code section 17556, subdivision (d), prohibits a finding of costs mandated by the state where a local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. In addition, the court in *Clovis Unified School Dist. v. Chiang* notes that to the extent that 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.⁸⁰

In regard to providing electronic copies of disclosable public records kept in an electronic format, Government Code section 6253.9, subdivision (a)(2), gives fee authority to local agencies and K-14 districts for the "direct costs" of producing a record in an electronic format.

⁷⁷ *San Diego School Dist.*, *supra*, 33 Cal.4th at p. 889.

⁷⁸ *California School Boards Association v. State of California*, *supra*, 171 Cal.App.4th at p. 1217. See also, *Dept. of Finance v. Commission on State Mandates (POBRA)* (2009) 170 Cal.App.4th 1355, regarding a concrete showing of evidence.

⁷⁹ Pursuant to Government Code section 17564, the claimants estimated under the penalty of perjury that they "incurred more than \$1,000 in staffing and other costs, annually," in order to meet the burden of showing costs necessary to file a test claim.

⁸⁰ *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 812, citing to *Connell v. Superior Court* (1997) 59 Cal.App.4th 382, 401.

The fee authority that public agencies have under subdivision (a)(2) is limited to the direct cost of producing an electronic copy. The fee authority does not attach to the indirect costs such as the inspection of and handling of the file. Under article XIII B, section 6, all costs mandated by the state, including direct and indirect costs, are reimbursable.⁸¹ As a result this fee authority is insufficient to preclude a finding of costs mandated by the state pursuant to Government Code section 17556, subdivision (d).

Government Code section 6253.9, subdivision (b), expands a public agency's fee authority to include the cost to construct a record, and the cost of programming and computer services necessary to produce a copy of the record if: (1) the public agency would be required to produce a copy of an electronic record and the record is one that is produced only at otherwise regularly scheduled intervals; or (2) the request would require data compilation, extraction, or programming to produce the record. This increased fee authority, however, is not expanded to *all costs*, both direct and indirect. As a result, the Commission finds that the fee authority under Government Code section 6253.9, subdivision (b), is insufficient to preclude a finding of costs mandated by the state pursuant to Government Code section 17556, subdivision (d).

Government Code section 6253.9, subdivisions (a)(2) and (b), however, provides offsetting revenue for the mandated activity of providing an electronic copy of disclosable public records kept in an electronic format and will be identified in the parameters and guidelines.

Pursuant to the above discussion, the Commission finds that the state-mandated new programs or higher levels of service impose costs mandated by the state on local agencies and K-14 districts within the meaning of article XIII B, section 6, and Government Code sections 17514 and 17556.

CONCLUSION

The Commission concludes that Government Code sections 6253, 6253.1, 6253.9, 6254.3, and 6255 impose reimbursable state-mandated programs on local agencies and K-14 districts within the meaning of article XIII B, section 6 of the California Constitution, and Government Code section 17514, for the following specific new activities:

1. If requested by a person making a public records request for a public record kept in an electronic format, provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9, subd. (a)(2) (Stats. 2000, ch. 982).)
2. Within 10 days from receipt of a request for a copy of records determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the local agency or K-14 district and notify the person making the request of the determination and the reasons for the determination. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)
3. If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to "unusual circumstances" as defined by Government Code section 6253, subdivision (c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the

⁸¹ Government Code section 17564.

reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)

4. When a member of the public requests to inspect a public record or obtain a copy of a public record:
 - a. assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;
 - b. describe the information technology and physical location in which the records exist; and
 - c. provide suggestions for overcoming any practical basis for denying access to the records or information sought.

These activities are not reimbursable when: (1) the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253; (2) the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or (3) the public agency makes available an index of its records. (Gov. Code, § 6253.1, subds. (a) and (d) (Stats. 2001, ch. 355).)

5. For [K-14K-12 school](#) districts and county offices of education only, redact or withhold the home address and telephone number of employees of [K-14K-12 school](#) districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to [K-14K-12 school](#) district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents. (Gov. Code, § 6254.3, subd. (a) (Stats. 1992, ch. 463).)

6. For [K-14K-12 school](#) districts and county offices of education only, remove the home address and telephone number of an employee from any mailing lists that the [K-14K-12 school](#) district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the [K-14K-12 school](#) district or county office of education to contact the employee. (Gov. Code, § 6254.3, subd. (b) (Stats. 1992, ch. 463).)
7. If a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255, subd. (b) (Stats. 2000, ch. 982).)

In addition, the Commission concludes that the fee authority set forth in Government Code section 6253.9, subdivisions (a)(2) and (b), as added by Statutes 2000, chapter 982, is offsetting

revenue and shall be deducted from the costs of providing a copy of a disclosable electronic record in the electronic format requested.

Finally, the Commission finds that any other test claim statutes and allegations not specifically approved above, do not impose a reimbursable state mandated program subject to article XIII B, section 6 of the California Constitution.

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES:

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255

Statutes 1992, Chapters 463 (AB 1040); Statutes 2000, Chapter 982 (AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

Period of reimbursement begins on July 1, 2001, or later for specified activities added by subsequent statutes.

Case No.: 02-TC-10 and 02-TC-51

California Public Records Act

STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7

(Adopted April 19, 2013)

(Served April 25, 2013)

STATEMENT OF DECISION

The Commission on State Mandates (Commission) adopted this statement of decision and parameters and guidelines on consent during a regularly scheduled hearing on April 19, 2013.

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 section 17500 et seq., and related case law.

I. SUMMARY OF THE MANDATE

These proposed parameters and guidelines pertain to the consolidated *California Public Records Act* test claim (02-TC-10 and 02-TC-51), adopted May 26, 2011. Based on the filing date of the test claim, the period of reimbursement begins on July 1, 2001, or later for specified activities added by subsequent statutes.

The California Public Records Act (CPRA) provides for the disclosure of public records kept by the state, local agencies, school districts and community college districts, and county offices of education. The required activities include:

- Providing copies of public records with portions exempted from disclosure redacted;
- Notifying a person making a public records request whether the requested records are disclosable;
- Assisting members of the public to identify records and information that are responsive to the request or the purpose of the request;

- Making disclosable public records in electronic formats available in electronic formats; and
- Removing an employee’s home address and home telephone number from any mailing list maintained by the agency when requested by the employee.

The CPRA was originally adopted in 1968 “to more clearly define what constitutes a “public record” open to inspection and what information can be or is required to be withheld from disclosure.”¹ Prior to the adoption of the CPRA in 1968, the law governing disclosure of public records consisted of a “hodgepodge of statutes and court decisions.”² These parameters and guidelines address the statutory amendments to the CPRA made after 1975.

The Commission found in the test claim statement of decision that the requirement for local agencies and school districts to make public records available for inspection during office hours, “except for public records exempted from disclosure or prohibited from disclosure” was required prior to 1975 and thus was not new.³ The Commission also found that “the Legislature intended public records to include every conceivable kind of record that is involved in the governmental process,” and that the purpose and intent of the CPRA is “to make disclosable *information* open to the public, not simply the documents prepared, owned, used, or retained by a public agency.”⁴ In addition, the Commission found that a 1981 amendment to CPRA codified the courts’ interpretation, that “CPRA requires segregation of exempt materials from nonexempt materials contained in a single document and to make the nonexempt materials open for inspection and copying.”⁵ Finally, the Commission found that pursuant to Government Code sections 6256 and 6257, public agencies (both state and local government) have been required to provide “copies or exact copies of public records upon a request that reasonably describes an identifiable record” since the 1968 enactment of CPRA.⁶ These activities, required by the CPRA under prior law, are not eligible for reimbursement.

However, the Commission found that Government Code sections 6253, 6253.1, 6253.9, 6254.3, and 6255, as amended by Statutes 1992, Chapters 463 (AB 1040), Statutes 2000, Chapter 982 (AB 2799), and Statutes 2001, Chapter 355 (AB 1014), impose reimbursable state-mandated programs on local agencies and K-14 school districts, within the meaning of article XIII B, section 6 of the California Constitution, and Government Code section 17514, as follows:

¹ Exhibit A, Test Claim Statement of Decision, at p. 5.

² Exhibit A, Test Claim Statement of Decision, at p. 5 [citing *Los Angeles Unified School Dist. v. Superior Court* (2007) 151 Cal.App.4th 759, 765].

³ *Id.*, at p. 12.

⁴ *Id.*, at p. 13.

⁵ *Ibid.*

⁶ *Id.*, at p. 14.

1. If requested by a person making a public records request for a public record kept in an electronic format, provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9(a)(2) (Stats. 2000, ch. 982).)
2. Within 10 days from receipt of a request for a copy of records determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the local agency or K-14 district and notify the person making the request of the determination and the reasons for the determination. (Gov. Code, § 6253(c) (Stats. 2001, ch. 982).)
3. If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to “unusual circumstances” as defined by Government Code section 6253(c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253(c) (Stats. 2001, ch. 982).)
4. When a member of the public requests to inspect a public record or obtain a copy of a public record:
 - a. assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;
 - b. describe the information technology and physical location in which the records exist; and
 - c. provide suggestions for overcoming any practical basis for denying access to the records or information sought.

These activities are not reimbursable when: (1) the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253; (2) the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or (3) the public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d) (Stats. 2001, ch. 355).)

5. For K-12 school districts and county offices of education only, the following activities are eligible for reimbursement:
 - a. Redact or withhold the home address and telephone number of employees of K-12 school districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to K-12 school district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents. (Gov. Code, § 6254.3(a) (Stats. 1992, ch. 463).)

- b. Remove the home address and telephone number of an employee from any mailing lists that the K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-12 school district or county office of education to contact the employee. (Gov. Code, § 6254.3(b) (Stats. 1992, ch. 463).)
6. If a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255(b) (Stats. 2000, ch. 982).)

In addition, the Commission concluded that the fee authority set forth in Government Code section 6253.9(a)(2) and (b), as added by Statutes 2000, chapter 982, is offsetting revenue and shall be deducted from the costs of providing a copy of a disclosable electronic record in the electronic format requested.⁷

II. PROCEDURAL HISTORY

The first test claim was filed by the County of Los Angeles (LA County) on October 15, 2002. A second test claim on the same statutes was filed by Riverside Unified School District (Riverside Unified) on June 26, 2003. Due to an ongoing dispute over the constitutionality of Government Code section 17556(f), and a ballot measure that would have triggered an analysis of the disputed issue, the two CPRA test claims were removed from the Commission's hearing calendar until the constitutionality of section 17556 was resolved in March of 2009.⁸ On November 2, 2010, the two claims were consolidated by the executive director. The consolidated test claim was heard, and the statement of decision adopted, on May 26, 2011. A

⁷ Exhibit A, Corrected Statement of Decision, at pp. 4-5.

⁸ Exhibit A, Corrected Statement of Decision, at p. 6.

corrected statement of decision was issued on December 17, 2012, to correct a clerical error approving reimbursement for K-14 school districts, rather than K-12 school districts, for activities mandated by Government Code section 6254.3. That code section imposes requirements only on K-12 school districts.

On June 15, 2011, Riverside Unified submitted proposed parameters and guidelines. On June 23, 2011, LA County submitted proposed parameters and guidelines. On July 22, 2011, the State Controller's Office (SCO) submitted comments on the claimants' proposed parameters and guidelines. On July 25, 2011, the Department of Finance (DOF) submitted comments on the claimants' proposed parameters and guidelines. On August 30, 2011, LA County submitted rebuttal comments.

On February 13, 2013, Commission staff issued the draft proposed statement of decision and parameters and guidelines setting this matter for hearing on April 19, 2013. On February 21, 2013, Cost Recovery Systems, Inc. submitted written comments on the draft. On March 5, 2013, claimant LA County submitted written comments on the draft. On March 6, 2013, SCO and DOF each submitted written comments on the draft.

On March 15, 2013, the California State Association of Counties (CSAC), which is not a party to this matter and had not submitted any comments on this matter until this time, requested "an extension of the April 19, 2013 hearing date to file an amended set of parameters and guidelines...to include an RRM [reasonable reimbursement methodology]." The letter stated that "the local associations are committed to doing everything possible to reach an agreement with DOF."⁹ The tentative timeline set out by CSAC would have postponed this item until the December 2013 hearing. The executive director denied the request for extension, stating "there is no authority for interested parties (such as CSAC) to request a postponement of a hearing."¹⁰ None of the state or local agency parties to this matter requested an extension of time or postponement of the hearing on these parameters and guidelines.

III. POSITION OF THE PARTIES

A. Claimant, Riverside Unified's, Position and Proposed Parameters and Guidelines

Riverside Unified submitted proposed parameters and guidelines in which the claimant proposes reimbursement for exactly the activities approved in the test claim statement of decision, except that the claimant reorganizes the activities and re-numbers them.¹¹ Riverside Unified did not submit comments on the draft analysis.

⁹ Exhibit K, CSAC, Hearing Postponement Request.

¹⁰ Exhibit K, Commission, Denial of Postponement Request.

¹¹ Exhibit B, Riverside Unified's Proposed Parameters and Guidelines.

B. Claimant, LA County's, Position and Proposed Parameters and Guidelines

LA County submitted proposed parameters and guidelines in which the claimant proposes reimbursement for the activities approved in the test claim statement of decision, but also proposes reimbursement for a number of proposed reasonably necessary activities. These proposed reasonably necessary activities will be described in the analysis below.¹² LA County submitted comments on the draft analysis, reiterating the need for certain reasonably necessary activities proposed, and generally disagreeing with staff's analysis of the scope of the mandate.¹³

C. State Controller's Office Position

SCO submitted comments on the claimants' proposed parameters and guidelines, in which SCO stated that "the reimbursable activities listed under the "Scope of Reimbursable Activities" were numbered incorrectly, included several duplications, and were incomplete." SCO continued, "[f]urthermore, the reimbursable activities listed were confusing, not specific, and needed clarification." SCO also suggested that activities should be designated "one-time" or "ongoing."¹⁴ SCO's comments on the draft analysis recommended no changes.¹⁵

D. Department of Finance Position

DOF submitted comments on the claimants' proposed parameters and guidelines, in which DOF raises the following arguments:

- Claimants "appear to add to the activities found reimbursable by the Commission;"
- Many of the activities "appear to be outside the scope of the SOD as these were likely already required and utilized before this mandate and for purposes other than complying with this mandate;"
- Many activities are "duplicative and repetitious or are too vague and general and therefore lack sufficient specificity;"
- A number of activities "do not appear to be reasonably necessary to comply with the mandate, are inconsistent with the SOD, and additive in nature;" and
- Several of the activities "could be performed by lower-level staff than what is referenced in the [parameters and guidelines]."

¹² Exhibit C, LA County's Proposed Parameters and Guidelines.

¹³ Exhibit H, LA County's Comments on Draft Staff Analysis.

¹⁴ Exhibit D, SCO Comments on Proposed Parameters and Guidelines.

¹⁵ Exhibit J, SCO Comments on Draft Analysis.

The DOF recommends “that Commission staff apply the *Clovis Unified School District v. Chiang* (2010) 188 Cal.App.4th 794 case and offset any and all applicable costs for specified activities...to the extent of the fee authority provided by law.”¹⁶

DOF’s comments on the draft analysis focus on the offsetting revenue provisions of the parameters and guidelines, and are discussed below, as applicable.¹⁷

IV. COMMISSION FINDINGS

A. Period of Reimbursement (Section III. of Proposed Parameters and Guidelines)

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. LA County filed the first test claim on October 15, 2002, establishing eligibility for reimbursement for the 2001-2002 fiscal year. Therefore, costs incurred on or after July 1, 2001 are reimbursable under this consolidated test claim, for statutes in effect before July 1, 2001, or later, as specified, for statutes effective after July 1, 2001. The language of Section III. Period of Reimbursement, therefore reflects a reimbursement period beginning July 1, 2001, or later for specified activities added by subsequent statutes.

B. Reimbursable Activities (Section IV. of Proposed Parameters and Guidelines)

Government Code section 17557 provides that “[t]he proposed parameters and guidelines may include proposed reimbursable activities that are reasonably necessary for the performance of the state-mandated program.”¹⁸ The Commission’s regulations provide that parameters and guidelines shall include “a description of the most reasonable methods of complying with the mandate.” “‘The most reasonable methods of complying with the mandate’ are those methods not specified in statute or executive order that are necessary to carry out the mandated program.”¹⁹

Government Code section 17559 provides that a claimant or the state may petition to set aside a Commission decision not supported by substantial evidence.²⁰ Substantial evidence has been defined in two ways: first, as evidence of ponderable legal significance...reasonable in nature,

¹⁶ Exhibit E, DOF Comments on Proposed Parameters and Guidelines.

¹⁷ Exhibit I, DOF Comments on Draft Staff Analysis.

¹⁸ Government Code section 17557 (as amended by Stats. 2010, ch. 719 § 32 (SB 856) effective October 19, 2010; Stats. 2011, ch. 144 (SB 112)).

¹⁹ Code of Regulations, Title 2, section 1183.1(a)(4) (Register 96, No. 30; Register 2005, No. 36).

²⁰ Government Code section 17559(b) (Stats. 1984, ch. 1469, § 1; Stats. 1999, ch. 643 (AB 1679)).

credible, and of solid value;²¹ and second, as relevant evidence that a reasonable mind might accept as adequate to support a conclusion.²² The California Supreme Court has stated that “[o]bviously the word [substantial] cannot be deemed synonymous with ‘any’ evidence.”²³ Moreover, substantial evidence is not submitted by a party; it is a standard of review, which requires a reviewing court to uphold the determinations of a lower court, or in this context, the Commission, if they are supported by substantial evidence. A court will not reweigh the evidence of a lower court, or of an agency exercising its adjudicative functions; rather a court is “obliged to consider the evidence in the light most favorable to the [agency], giving to it the benefit of every reasonable inference and resolving all conflicts in its favor.”²⁴

The Commission’s regulations provide that hearings need not be conducted according to strict and technical rules of evidence, but that evidence must be “the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs,” and that hearsay evidence will usually not be sufficient to support a finding unless admissible over objection in a civil action. The regulations also provide for admission of oral or written testimony, the introduction of exhibits, and taking official notice “in the manner and of such information as is described in Government Code section 11515.”²⁵ Therefore, reasonably necessary activities, in order to be adopted by the Commission, must be supported by substantial evidence, and that evidence must include something other than hearsay evidence.

LA County has proposed reimbursement for a number of alleged reasonably necessary activities, in its Revised Proposed Parameters and Guidelines, attached as Exhibit C. These are analyzed below, incorporating SCO and DOF comments where appropriate. The claimant has ordered and categorized the proposed reasonably necessary activities under headings that approximate, but overstate, the language of the reimbursable activities expressly approved in the test claim statement of decision. The following analysis will determine that some of the activities that LA County proposes are reasonably necessary to implement the mandated activities approved in the test claim statement of decision, and others are beyond the scope of what was approved in the test claim statement of decision, or are not new.

1. Evidence Filed by LA County in Support of its Request

The draft staff analysis pointed out that the claimants had submitted scant evidence that the proposed activities are necessary to implement the mandate: four declarations were submitted,

²¹ *County of Mariposa v. Yosemite West Associates* (Cal. Ct. App. 5th Dist. 1998) 202 Cal.App.3d 791, at p. 805.

²² *Desmond v. County of Contra Costa* (1993) 21 Cal.App.4th 330, 335.

²³ *People v. Bassett* (1968) 69 Cal.2d 122, at p. 139.

²⁴ *Martin v. State Personnel Board* (Cal. Ct. App. 3d Dist. 1972) 26 Cal.App.3d 573, at p. 577.

²⁵ Code of Regulations, title 2, section 1187.5.

each of which referred to an “Attachment A,” prepared by LA County’s representative on the test claim; but none of those four declarations directly endorsed the contents of “Attachment A,” or stated directly why or how the activities referenced therein are necessary to comply with the mandate. Instead, the declarants stated that they had *reviewed* the attachment, and that the attachment “includes and summarizes” the department’s statutory and reasonably necessary activities for the parameters and guidelines.²⁶

LA County responded to the draft analysis by submitting new declarations, and a new Attachment A. LA County asserted that each of the new declarations “adds substantial evidence to the record supporting a Commission decision to adopt CPRA Ps&Gs which include the County’s revisions.”²⁷ As discussed above, “substantial evidence” is not a factor or element submitted by a party; it is the standard of review that either supports or fails to support the Commission’s decision. And in no event is “substantial evidence” that which compels a particular result, as LA County’s assertion suggests: the presence or absence of substantial evidence is considered in the light most favorable to the decision made; in this context, the decision whether to accept LA County’s proposed revisions to the parameters and guidelines.

The prior declaration of Diane Reagan stated that “I have reviewed Attachment A which *includes and summarizes* County Counsel’s statutory and reasonably necessary activities for inclusion in Los Angeles County’s proposed parameters and guidelines as reimbursable service components.” Ms. Reagan did not state on her own information and belief that the activities in Attachment A are necessary to implement the mandate, nor indicate any cognizance of what was mandated under prior law.²⁸ The new declaration submitted by the claimant states that Ms. Reagan has reviewed the draft staff analysis, and includes new Attachment A, proposing changes, including re-inserting one-time training of employees charged with implementing the CPRA activities. Reimbursement for annual training was previously requested, and staff recommended denial. Ms. Reagan’s declaration states as follows:

I declare on information and belief that the changes recommended to Commission staff’s “reimbursable activities” are required because the provision of new CPRA services, including those to assist CPRA requestors in making a focused and effective search, must be tracked, processed, and provided to the requestor in a timely and cost-efficient manner.²⁹

The same result obtains in the declarations of Rick Brouwer and Shaun Mathers, both of whom previously acknowledged having read Attachment A, but neither of whom expressly endorsed its

²⁶ Exhibit C, LA County’s Proposed Parameters and Guidelines, Exhibits 1-4.

²⁷ Exhibit H, LA County’s Comments on Draft Staff Analysis, Exhibit 1, at pp. 2-4.

²⁸ Exhibit C, LA County’s Proposed Parameters and Guidelines, Exhibit 1.

²⁹ Exhibit H, LA County’s Comments on Draft Staff Analysis, Exhibit 1, at p. 2.

content.³⁰ New declarations submitted by Mr. Brouwer and Mr. Mathers suggest a greater degree of personal knowledge than was asserted before, and assert more emphatically an understanding of what activities are necessary to comply with the mandate.

However, none of the three new declarations provides any analysis or reasoning to explain why training is necessary to implement the higher level of service approved in the test claim statement of decision, nor why the requirement to assist requestors in making an effective public records request necessarily implies that such requests and searches must be tracked, processed, and provided to the requestor in a timely and efficient manner. As discussed at length below, the amendments to CPRA enacted by the test claim statutes were intended to remedy inadequacies in the provision of public records act services originally enacted in 1968. Even if tracking and processing of requests is necessary, there is no explanation why tracking and processing would not have been necessary under prior law. One-time training to implement the incremental changes is discussed below, but such training must be strictly limited to the increased level of service.

Finally, whatever the change in form and emphasis attempted by the amended declarations, the finding of reasonably necessary activities is still a finding of law, and declarations from claimants may inform that decision, but are not controlling, even in the absence of competing submissions. The self-serving statement that “substantial evidence has been provided by three County declarants supporting a Commission decision to adopt the [parameters and guidelines] as revised by the County” is not persuasive.³¹ If it cannot be said as a matter of law that an activity is either reasonably necessary to implement the mandate, or within the scope of the mandate, that activity cannot be approved. More importantly, “substantial evidence” is a legal standard, which is defined by the contours of a court’s review of the Commission’s decision; substantial evidence is that which supports a legal finding, not a particular fact or item of evidence proffered by a party, or a quantum of evidence that necessitates or compels a particular result. Thus, “substantial evidence” is developed on the basis of the whole record.

The Commission finds that former Attachment A does not provide sufficient evidence of reasonably necessary activities because it lacks clear explanation why the proposed activities are *necessary* to implement the mandated increased levels of service. Rather, these declarations support the assertion that these are the practices of the respective agencies, which is not directly relevant to whether claimants have a legal duty to perform these activities, or whether they are reasonably necessary to implement the mandate.

The Commission finds also that the three additional declarations submitted do little to establish, as a matter of law, that the asserted activities are reasonably necessary to carry out the mandate. None of the three declarations illustrate how the practices of the county and its component

³⁰ Exhibit C, LA County’s Proposed Parameters and Guidelines, Exhibits 3-4.

³¹ Exhibit H, LA County’s Comments on Draft Staff Analysis, at p. 4.

agencies are reasonably necessary to implement the reimbursable activities approved by the Commission.

Additionally, the claimant cites to the declaration of Commander Castro, submitted in the County's 2002 test claim filing, in which the declarant states that it is his information and belief that "the new public record duties imposed on the County, *as detailed on the attached list*, are reasonably necessary in complying with the test claim legislation."³² The attached list to which Commander Castro's declaration refers, without explanation or context, states that claimants should be reimbursed for:

One-time Activities

1. Develop policies, protocols.
2. Conduct training on implementing test claim legislation.
3. Purchase computers to monitor and document public record service actions.
4. Purchase or develop data base software for tracking and processing Public Record Act requests.
5. Develop a Web Site for public record disclosure requests.

Continuing Activities

- I. Staff time for:
 - A. Station or branch personnel.
 1. Assistance in defining telephone, walk-in or written requests.
 2. Writing and logging request.
 3. Station-level research.
 4. If availability known, notify requestor.
 5. Indicate date/time available.
 6. If availability not known, forward request to central unit.
 - B. Central Unit Personnel
 1. Assistance in defining telephone, walk-in or written requests.
 2. Writing and logging request.
 3. Central Unit research.
 4. If availability known, notify requestor.
 5. Indicate date/time available.
 6. If availability not known:
 - a. consult with specialized personnel.
 - b. document findings.
 - c. notify requestor of results.

³² Exhibit H, LA County's Comments on Draft Staff Analysis, at p. 4 [emphasis added].

C. County Counsel-legal services to implement and comply with the test claim legislation, including Govt Code 6253.1.³³

LA County implies that this list should simply be accepted and approved by the Commission, but the submission is insufficiently detailed, and does not demonstrate any consideration of prior law requirements or specifically link the proposed activities to any requirement in law. Research, in particular, whether taking place at the “station-level” or the “Central Unit,” is not meaningfully distinguished from the requirements to make a determination whether records requested are exempt from disclosure, as was required under prior law. More importantly, Commander Castro’s declaration states only an opinion regarding the means by which his department implements CPRA, and that “the County’s new State mandated duties and resulting costs in implementing the test claim legislation are, in my opinion, reimbursable ‘costs mandated by the State,’ as defined in Government Code section 17514.”³⁴

The Commission finds that LA County’s submissions are not sufficient to support a finding by the Commission that the county’s proposed reasonably necessary activities are reasonably necessary as a matter of law. However, to the extent that the activities described in Attachment A, and in LA County’s proposed parameters and guidelines, and the newly-submitted exhibits here, are clarifying of the mandated activities approved in the test claim statement of decision, or reasonably define the scope of the approved activities, the suggested activities will be included in the proposed parameters and guidelines. The following analysis will address each proposed activity in turn, maintaining consistency with the test claim statement of decision and distinguishing activities which were required under prior law and are therefore not reimbursable.

2. One-time Activities

a. Developing Policies and Procedures to Implement the Mandate

LA County has proposed reimbursement for the following:

To develop policies, protocols, manuals and procedures for implementing the following reimbursable California Public Record Act (CPRA) provisions:

- a. Determining whether electronic records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable. (Gov. Code, § 6253.9, subd. (a)(2) (Stats. 2000, ch. 982)).
- b. Within 10 days, determining whether records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable; and, developing or reviewing language to notify the person making the request of the determination and the reasons for the determination. ((Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982)).

³³ Exhibit H, LA County’s Comments on Draft Staff Analysis, at pp. 4-5; Claimant’s Exhibit 5.

³⁴ Exhibit H, LA County’s Exhibit 5

- c. When an extension of time is required in complying with the 10 day requirement, developing or reviewing language providing a legal basis for the extension. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982)).
- d. Identifying litigation, claims, and related records which may be disclosable and may be responsive to the request or to the purpose of the request, if stated; and provide suggestions for overcoming any practical basis for denying access to the records or information sought. (Gov. Code, § 6253.1, subds. (a) and (d) (Stats. 2001, ch. 355)).
- e. If a request is denied, in whole or in part, preparing or reviewing a written response to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255, subd. (b) (Stats. 2000, ch. 982)).³⁵

The Commission has routinely approved reimbursement for the development of policies and procedures to address the implementation of mandated new programs or increased levels of service determined to be reimbursable. And it is easily imagined that changes to CPRA would necessitate an update of policies and procedures to implement the mandate. However, as will appear below to be a consistently recurring theme, what was approved in the test claim statement of decision was only an *incremental* increase in service: to provide records in *electronic form*; to provide a time frame for response, and to ensure that the response, when denying the request, is in writing; and to place the burden on agencies to assist the public in making effective public records requests.³⁶ As discussed in the test claim statement of decision, the duty of government agencies (both state and local) to make records available for inspection reaches back to the 1968 statute, and is therefore not new.³⁷ The test claim statement of decision also notes that public records, per the interpretation of the courts, included “every conceivable kind of record that is involved in the governmental process,” and the spirit of the CPRA was “to make disclosable *information* open to the public, not simply the documents prepared, owned, used, or retained by a public agency.”³⁸ Moreover, the Commission found that, “since 1968 public agencies were required to provide copies or exact copies of public records upon a request of identifiable public records.”³⁹ The test claim statement of decision also found that the determination whether and to what extent a record is disclosable was not a new activity subject to reimbursement.

³⁵ Exhibit C, LA County’s Proposed Parameters and Guidelines, at p. 15.

³⁶ See Exhibit A, Test Claim Statement of Decision, at pp. 14-16.

³⁷ *Id.*, at p. 12.

³⁸ *Id.*, at p. 13 [citing *Nor. Cal. Police Practices Project v. Craig* (1979) 90 Cal.App.3d 116, p. 123-124].

³⁹ *Id.* at p.14. citing former Government Code sections 6256 and 6257 as adopted by Statutes 1968, chapter 1473.

The Commission concluded in the test claim statement of decision that the purpose of amending the CPRA to provide for copies of electronic records was to “substantially increase the availability of public records to the public and to reduce the cost and inconvenience to the public associated with large volumes of paper records,” and that therefore “the requirement to provide an electronic copy of a public record kept in an electronic format constitutes a new program or higher level of service subject to article XIII B, section 6 of the California Constitution.”⁴⁰

However, because the requirement to provide copies of disclosable public records upon request was an element of prior law,⁴¹ the claimants cannot receive reimbursement for *making a determination whether a record is disclosable*, or for *providing records* upon request; those activities are not new and were required under prior law. Only the incremental increase in service of providing copies of records *in an electronic format*, and of providing written notice of the determination *within 10 days* whether a record is disclosable, can be reimbursed. And in this context, only the development or updating of policies and procedures to perform these incrementally increased levels of service are reimbursable.

Therefore item a., above, developing a policy or procedure for “Determining whether electronic records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable” is denied. The underlying requirement to determine whether records or parts thereof are disclosable is not new, and there is no meaningful difference between making that determination for physical records and making that determination for electronic records. Similarly, item b., above, developing policies or procedures for “Within 10 days, determining whether records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable; and, developing or reviewing language to notify the person making the request of the determination and the reasons for the determination,” is only reimbursable for updating the existing policy or procedure to provide for the new deadline to provide notice of the determination within 10 days, and to provide for a written notice of the disclosure determination, as these activities are new.

LA County’s proposed parameters and guidelines do not include any information about the activity of developing policies and procedures for implementing the activities that were approved only for schools and school districts. If policies and procedures are to be reimbursed as a one-time activity for counties, school districts should receive the same treatment since the mandate in this regard is the same for counties and school districts, and therefore receive reimbursement for developing policies and procedures to implement those new mandated activities also.

The Commission finds that the development of policies, protocols, manuals and procedures *to implement the newly mandated activities* identified in Section IV. B. is approved for all claimants, for *one-time reimbursement*, but not for policies and procedures for “[d]etermining

⁴⁰ Exhibit A, Test Claim Statement of Decision, at pp. 14-15.

⁴¹ Former Government Code sections 6256 and 6257 (Stats. 1968, ch. 1473).

whether electronic records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable,” and not for policies and procedures for determining whether a record is disclosable, but only for the higher level of service of providing notice of the determination within 10 days. Section IV.A. of the parameters and guidelines authorizes reimbursement for this one-time activity as follows:

Developing policies, protocols, manuals, and procedures, to implement only the activities identified in section IV.B. of these parameters and guidelines. The activities in section IV.B. represent the incremental higher level of service approved by the Commission.

This activity does not include, and reimbursement is not required for, developing policies and procedures to implement California Public Records Act requirements not specifically included in these parameters and guidelines. This activity specifically does not include making a determination whether a record is disclosable, or providing copies of disclosable records.

b. One-Time Training

In the draft analysis, reimbursement for Annual Training was recommended for denial. In comments on the draft staff analysis, LA County answered with a request for reimbursement of one-time training, excluding training on existing requirements of CPRA and provided an explanation of why this was reasonably necessary to implement the mandated activities. The one-time activity proposed for reimbursement by the claimant is as follows:

One-time training of each employee assigned the duties of implementing the reimbursable activities identified in section "IV. REIMBURSABLE ACTIVITIES" of these parameters and guidelines. This training activity does not include and reimbursement is not required for implementing all of the California Public Records Act or instruction regarding making a determination whether a record is disclosable.⁴²

As discussed above, the test claim statutes impose only an incremental higher level of service, but that incremental increase includes providing copies of public records in an electronic format, as specified; providing a disclosure determination within 10 days, or explaining why a disclosure determination cannot be provided within that time; providing assistance to the public in making effective public records requests; and providing a written response when a record is determined not to be disclosable. To the extent that these incremental increases in service may require training, one-time training may be approved for each employee whose duties include responding to CPRA requests consistently with the test claim statute.

⁴² Exhibit H, LA County’s Comments on Draft Staff Analysis, at p. 7.

The Commission finds that one-time training of employees is reasonably necessary to comply with the mandated activities. The parameters and guidelines include the one-time activity of training employees, as follows:

One-time training of each employee assigned the duties of implementing the reimbursable activities identified in section IV.B. of these parameters and guidelines.

This activity does not include, and reimbursement is not required for, instruction on California Public Records Act requirements not specifically included in these parameters and guidelines. This activity specifically does not include instruction on making a determination whether a record is disclosable, or providing copies of disclosable records.

3. On-Going Activity: Acquiring or Developing Technology and Equipment to Track and Process Public Records Requests

LA County has proposed reimbursement for the following activities relating to acquiring or developing technology and equipment:

To develop data base software or manual system(s) for tracking and processing public records request actions to implement reimbursable test claim provisions (as stated above).

To purchase or lease computers to monitor and document public records request actions to implement reimbursable test claim provisions (as stated above). (Use for other purposes is not reimbursable).

To develop or update web site(s) for public record act requests to implement reimbursable test claim provisions (as stated above).⁴³

These activities are not established as being reasonably necessary on the basis of the record. As discussed above, none of the four declarations submitted directly supports a finding that the activities proposed are reasonably necessary to comply with the mandated activities. Moreover, none of the four declarations refers to any technological difficulties that could be ameliorated by tracking software or documentation. Neither do any of the four declarants specifically cite the tracking of requests as a necessary activity. Finally, none of the other exhibits that LA County has submitted speaks to the necessity of technological methods to “track and process” or “monitor and document” public records requests. The need to “track and process” public record requests is not new, in any event, since the CPRA has been law since 1968 and public record requests have required processing for nearly 35 years.

DOF argues, in its comments on the claimants’ proposed parameters and guidelines, that many of the activities, “including, but not limited to, developing data base software for tracking and

⁴³ Exhibit C, LA County’s Proposed Parameters and Guidelines, at p. 6.

processing public records requests appear to be outside the scope of the [statement of decision] as these were likely already required and utilized before this mandate and for purposes other than complying with this mandate.”⁴⁴ LA County does not directly answer that argument in its rebuttal comments, instead arguing that the CPRA amendments giving rise to the test claim were intended to prevent public agencies from ignoring public records requests. LA County argues that “tracking and processing public records act requests to ensure timely compliance of CPRA provisions” is necessary, and should be reimbursable, because without “such systems, the status of requests would be left to memory – easily ignored as in the past.”⁴⁵

Even accepting LA County’s argument that a “system” for tracking and processing of records is essential to comply with the mandate, nothing submitted in the record amounts to substantial evidence that acquiring or developing a data base or purchasing or leasing computers is necessary to comply with the mandated activities approved by the Commission in the test claim statement of decision. Nor does LA County answer DOF’s charge that such methods “were likely already required and utilized before this mandate and for purposes other than complying with this mandate.” Furthermore, the claimants ignore the fact that whatever difficulties in tracking and responding to public records requests might have obtained prior to the enactment of the test claim statutes, the fundamental and existing requirement to make records available and provide copies upon request has not changed; a lost or ignored records request was no more permitted under prior law than it can be permitted now.⁴⁶ The state is not required to provide reimbursement to local government for increased costs of complying with an existing requirement merely because local government did not comply prior law. Compliance with existing law is presumed.

As discussed above, the changes implicated here are incremental. The requirement to respond to a public records request is not new. The bill analysis attached to LA County’s rebuttal comments describes an audit in which it was found that local agencies rejected or ignored public records requests 77% of the time.⁴⁷ LA County cites this as evidence of the need for tracking software and other technology, but it is also evidence that the test claim statute was meant to remedy an inadequacy; that the Legislature was not satisfied that local governments were fully and properly implementing the CPRA, and the Legislature chose to make the requirements more stringent in order to encourage more consistent compliance. To the extent that local governments must implement processes to track records requests to avoid losing them or

⁴⁴ Exhibit E, DOF Comments on Proposed Parameters and Guidelines

⁴⁵ Exhibit F, LA County’s Rebuttal Comments, at p. 4.

⁴⁶ See Government Code sections 6256 and 6257 [public agencies (both state and local government) have been required to provide “copies or exact copies of public records upon a request that reasonably describes an identifiable record” since the 1968 enactment of CPRA].

⁴⁷ Exhibit F, LA County’s Rebuttal Comments, at p. 4.

ignoring them, those requirements are not new; the prior law was not being implemented properly and completely. Moreover, to the extent that existing equipment is inadequate to implement the mandate, replacing such outmoded equipment is not reimbursable because the underlying mandate to receive and respond to public records requests is not new.

LA County's comments on the draft staff analysis continue to assert the need for computers and other technology to implement the mandate. The county requests reimbursement for "the pro rata costs of purchasing and installing software systems permitting key word searches for those requests requiring assistance to the requestor in making a focused and effective search." But LA County still fails to provide any explanation why new technology or equipment is needed, or why new technology or equipment should be reimbursable under this mandate, where, as discussed above, this mandate was meant, at least in part, to be remedial; to correct the failings of local government under prior law to properly receive and respond to public records act requests in a timely manner.

Therefore, the Commission finds that the request for reimbursement for acquiring or developing new technology and equipment is denied, because there is no evidence that these activities are reasonably necessary to implement the limited approved activities in this claim.

4. On-Going Activity: Providing a Copy of a Disclosable Electronic Record

The test claim statement of decision approved reimbursement for *providing a copy of an electronic record* as follows:

*If requested by a person making a public records request for a public record kept in an electronic format, provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies.*⁴⁸

LA County has proposed reimbursement for the following, citing the same code section as authority, as was relied upon in the test claim statement of decision:

Determining whether electronic records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable. (Gov. Code, § 6253.9, subd. (a)(2) (Stats. 2000, ch. 982)).

- a. *Receiving, logging and tracking oral (in-person or telephone), written, e-mail and fax requests for electronic public records.*
- b. *Determining whether the electronic public records request falls within the agency's jurisdiction.*

⁴⁸ Exhibit A, Test Claim Statement of Decision, at p. 27 [citing Government Code section 6253.9, as amended by Statutes 2000, chapter 982].

- c. *Determining whether the request reasonably describes any identifiable electronic records(s) and conferring with the requestor if clarification is needed.*
- d. *Meeting and/or conferring with specialized systems and/or other local agency staff to identify access to pertinent electronic records. If external public entities have oversight and/or ownership of the requested electronic data or information, meeting and/or conferring with those entities to provide the requested electronic data or information.*
- e. *Conducting legal reviews, research and analysis of the requested electronic record(s) to determine if the requested electronic record(s) or parts thereof are subject to statutory and case law disclaimers, i.e. are disclosable. Reimbursement includes, but is not limited to, legal staff and/or legal contract services costs and the associated costs of legal data base services.*
- f. *Processing the requested electronic record(s) or parts thereof that are disclosable.*
- g. *Reviewing the electronic record(s) to be sent to the requestor to ensure compliance with statutory and case law exemptions.*
- h. *Preparing, and obtaining supervisory approval and signature of, correspondence accompanying the requested electronic record(s).*
- i. *Copying or saving electronic record(s) and accompanying correspondence.*
- j. *Sending or transmitting the electronic records to the requestor.*
- k. *Tracking the shipment of requested CPRA electronic records.*⁴⁹

LA County’s proposed reimbursable activities under this heading suggest that “provid[ing] a copy of a disclosable electronic record,” as was approved in the test claim statement of decision, necessarily implies making a determination as to whether the record is disclosable. As the test claim statement of decision explored at length, the making of a determination whether a record or part thereof is disclosable is not new. The test claim statement of decision makes clear that local government claimants would have been required under prior law to determine whether a record is disclosable under statutory and case law exemptions, in order to make a record “open to inspection by every person at all times during the office hours of the local agency and [school district].”⁵⁰ The activity of making that determination is no different whether the determination

⁴⁹ Exhibit C, LA County’s Proposed Parameters and Guidelines, at pp. 6-7.

⁵⁰ Exhibit A, Test Claim Statement of Decision, at p. 12, [citing former Government Code section 6253 (Stats. 1968, ch. 1473)].

applies to electronic records or physical records. Therefore the activities proposed above are not new. Furthermore, the Commission found in the test claim statement of decision that the process of determining that a portion of a record is exempt from disclosure and redacting the document was not new. The Commission found that “[p]rior to the 1981 amendment courts already held that the CPRA requires segregation of exempt materials from nonexempt materials contained in a single document and to make the nonexempt materials open for inspection and copying.”⁵¹

The activity that was approved, read in context of the test claim analysis, includes only the marginal increase in service to *provide a copy* of a disclosable *electronic record, in an electronic format requested*, as specified; the activity does not include the determination of whether a record is disclosable, and does not include the provision of a copy of a public record. Any of the activities described above that relate to the making of a determination *whether a record is disclosable* are denied, because that determination was required under prior law, in order to make records available for inspection and to provide copies upon request. In fact, even the 1968 statute required disclosure of electronic data: “[c]omputer data shall be provided in a form determined by the agency.”⁵² The inclusion of “computer data,” though vague, expresses the Legislature’s intent that electronic records should receive differential treatment only insofar as the form in which they would be provided, and further reinforces the view, as found in the test claim statement of decision, that determining whether records are disclosable is not new, and therefore not reimbursable, even where the records are in electronic form. Additionally, any of the above activities related to receiving, logging, tracking of requests, or copying, saving, sending, or transmitting the records requested are not new. These activities are either within the scope of providing access to and copies of physical records under the 1968 statute, or they are not within the scope of the amended statute.

In comments submitted in response to the draft staff analysis, Cost Recovery Systems, Inc. (CRS) objects to this view, and argues that the approved activity in the test claim statement of decision includes sending the records, as part of the new program or higher level of service approved. CRS claims that the above analysis contradicts the test claim statement of decision. But CRS’ view can only be supported if the phrase “provide a copy of a disclosable electronic record” is read in isolation, and the remainder of the same sentence, “*in the electronic format requested* if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies,” is ignored, and the analysis of prior law in the test claim statement of decision is forgotten. The finding made in the test claim statement of decision was that providing a copy of a disclosable electronic record in the format requested, as specified, was a new activity. The higher level of service is imposed by expressly requiring disclosure of public records in electronic format, in addition to the physical format, which was

⁵¹ Exhibit A, Test Claim Statement of Decision, at p. 13[citing former Government Code section 6257 and *Nor Cal. Police Practices* (1979) 90 Cal.App.3d 116, p. 123-124].

⁵² Former Government Code section 6256 (Stats. 1968, ch. 1473).

required under prior law and so is not reimbursable. The test claim statement of decision analyzed at length what was required under prior law, and in fact makes very plain that the provision of copies or exact copies of identifiable disclosable public records has been required since 1968:

Former Government Code sections 6256 and 6257 provided:

6256. Any person may receive a copy of any identifiable public record or shall be provided with a copy of all information contained therein. Computer data shall be provided in a form determined by the agency.

6257. A request for a copy of an identifiable public record or information produced therefrom, or certified copy of such record, shall be accompanied by payment of a reasonable fee or deposit established by the state or local agency, or the prescribed statutory fee, where applicable.⁵³

As articulated throughout this analysis, the test claim statement of decision approved only an incremental increase in service: where an electronic format requested is one that the agency has used, the agency must provide the requested records in that format. Provision of the records is not a new activity. Accordingly, “sending” the records, in the electronic format, is not a higher level of service, because physical records too would have to be sent.

The activities requested for reimbursement above, under this heading, are therefore denied. The activity of providing a copy of a disclosable electronic record, in an electronic format requested, exactly as approved in the test claim statement of decision, is included in the parameters and guidelines.

However, the test claim statutes, as interpreted by the courts, imply that the activity of “providing a copy of a disclosable electronic record” may at times be more involved than simply copying, redacting, and emailing a document. Section 6253.9(b) provides, in pertinent part:

[T]he requester shall bear the cost of producing a copy of the record, including the cost to construct a record, and the cost of programming and computer services necessary to produce a copy of the record when either of the following applies:

- (1) In order to comply with the provisions of subdivision (a), the public agency would be required to produce a copy of an electronic record and the record is one that is produced only at otherwise regularly scheduled intervals.
- (2) The request would require data compilation, extraction, or programming to produce the record.

⁵³ Exhibit A, Test Claim Statement of Decision, at p. 14 [citing Former Government Code sections 6256 and 6257 (Stats. 1968, ch. 1473)].

This section does not impose an explicit mandate to conduct activities related to data compilation, extraction, or programming, or a mandate to provide a copy of a record that is produced only at otherwise regularly scheduled intervals. But the section implies that such activities might from time to time be required. However, the section also provides new fee authority to cover those activities. Furthermore, the Attorney General of California assumes, in a published opinion analyzing section 6253.9, that a request for electronic records might “require data compilation, extraction, or programming to produce the record;” and that in that event the fee authorized under section 6253.9 “may additionally include ‘the cost to construct [the] record, and the cost of programming and computer services necessary to produce a copy of the record.’”⁵⁴ This comports with the broad definition of “public records,” and the emphasis on the disclosure of “information,” rather than individual documents.⁵⁵

The same interpretation is accorded in *County of Santa Clara v. Superior Court* (Cal. Ct. App. 6th Dist. 2009) 170 Cal.App.4th 1301. In that case the court found that section 6253.9 permitted the county to charge the requestor fees in excess of the direct cost of duplicating the records, where the county was being asked to produce electronic records “at an unscheduled interval.” The court remanded the case to resolve a factual dispute but first recognized that, if excess costs were shown, the agency may charge “the cost to construct a record, and the cost of programming and computer services necessary to produce a copy of the record...” pursuant to section 6253.9(b).⁵⁶

The Commission therefore finds that providing a copy of an electronic record may include compiling information from disparate sources, extracting information from larger data sets, or writing computer programs or code to cull information, in order to generate an electronic record. However, the Commission also finds that the test claim statutes provide fee authority to offset the requirement to “provide a copy of a disclosable electronic record in the electronic format requested,” as discussed below, including fee authority to offset the costs of compiling, extracting, or otherwise generating an electronic record. The SCO is authorized to reduce reimbursement for these activities accordingly, as discussed below. The parameters and guidelines contain the following approved activity:

Provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to

⁵⁴ Exhibit X, 88 Ops. Cal. Atty. Gen. 153 (2005).

⁵⁵ Exhibit A, Test Claim Statement of Decision, at p. 5; Government Code section 6250 (Stats. 1968, ch. 1473) [“access to information concerning the conduct of the people’s business is a fundamental and necessary right of every person in this state”].

⁵⁶ *County of Santa Clara v. Superior Court* (Cal. Ct. App. 6th Dist. 2009) 170 Cal.App.4th 1301, at p. 1337.

create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9(a)(2), Stats. 2000, ch. 982).

This activity includes:

- a. Computer programming, extraction, or compiling necessary to produce disclosable records.*
- b. Producing a copy of an electronic record that is otherwise produced only at regularly scheduled intervals.*

Reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records, conducting legal review to determine whether the records are disclosable, processing the records, sending the records, or tracking the records.

Fee authority discussed in section VII. of these parameters and guidelines is available to be applied to the costs of this activity. The Controller is authorized to reduce reimbursement for this activity to the extent of fee authority, as described in section VII.

LA County has proposed a number of changes to the above activity, including re-inserting language providing for reimbursement of technology and equipment costs, and eliminating the above limitation that reimbursement is not required for the costs of determining whether a request describes reasonably identifiable records and identifying access to those records. The "pro rata costs of purchasing and installing software systems permitting keyword searches" is not supported on the record here; the requirement to provide electronic records in a format requested only applies if the format is one that has been used by the agency to create copies for its own use. There is no requirement that all records be made available electronically. The test claim statute does now require an agency to assist a member of the public in making an effective request, but that still fails to justify a complete overhaul of local government's recordkeeping, as implied by LA County's request. The pro rata costs of software systems requested are denied. Each of the remaining changes proposed is discussed in other sections of this analysis, and needs no further explanation here. The proposed changes are not incorporated in the parameters and guidelines.

5. On-Going Activities: Responding to a Public Records Act Request Within 10 Days With Either a Notice of Disclosure Determination or Notice of Extension; and, Where a Request is Denied, Responding to the Requestor in Writing.

In the test claim statement of decision the Commission approved reimbursement for three separate activities conducted in response to a public records request, as follows:

Within 10 days from receipt of a request for a copy of records determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the local agency or K-14 district and notify the person making the

request of the determination and the reasons for the determination. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)

If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to “unusual circumstances” as defined by Government Code section 6253, subdivision (c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)

¶...¶

If a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255, subd. (b) (Stats. 2000, ch. 982).)

These three activities are analyzed together for purposes of these parameters and guidelines, and listed together in section IV.B., because, in practice, they impact one another. Note also that the response made within 10 days need not be in writing. Only a notice of extension of the 10 day time limit, or a determination that the records are exempt from disclosure must be made in writing. Therefore oral or telephone notice must be included as a reimbursable means of compliance for the initial notice of the disclosure determination.

a. Within 10 days, provide notice of the disclosure determination.

With respect to the first activity approved under section 6253, LA County has proposed reimbursement for the following:

Within 10 days, determining whether records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable; and, developing or reviewing language to notify the person making the request of the determination and the reasons for the determination. ((Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982)).

- a. *Receiving, logging and tracking oral (in-person or telephone), written, e-mail and fax requests to comply with the 10 day time limit to notify the requestor if the requested record(s) or parts thereof are disclosable and the reason for the determination.*
- b. *Determining whether the public record(s) request falls within the agency's jurisdiction.*
- c. *Determining whether the request reasonably describes any identifiable records(s) and conferring with the requestor if clarification is needed.*
- d. *Meeting and/or conferring with local agency staff to identify access to pertinent records. If external public entities have oversight and/or*

ownership of the requested data or information, meeting and/or conferring with those entities to provide the requested data or information.

- e. Conducting legal reviews, research and analysis of the requested records to determine if the requested electronic record(s) or parts thereof are subject to statutory and case law disclaimers, i.e. are disclosable. Reimbursement includes, but is not limited to, legal staff and/or legal contract services costs and the costs of legal data base services.*
- f. Within 10 days of receipt of the public record(s) request, developing and reviewing language to notify the requestor of the disclosure determination and the reasons for the determination.*
- g. Processing and reviewing the record(s) to be sent to the requestor to ensure compliance with statutory and case law exemptions.*
- h. Preparing, and obtaining supervisory approval and signature of, correspondence accompanying the requested record(s).*
- i. Copying or saving record(s) and accompanying correspondence.*
- j. Sending or transmitting the records to the requestor.*
- k. Tracking the shipment of requested CPRA records.⁵⁷*

As discussed above, the determination whether a record is disclosable and the provision of copies upon request, are not new activities and so are not reimbursable. The approved newly-mandated activity is to provide notice to the requestor of the determination within 10 days. This is an *incremental* increase in service, and the focus is not *whether the records are disclosable*, as implied by the claimant's proposed activities, but providing notice to the requestor within 10 days. The plain language of the statute does not impose a requirement to provide the records within 10 days, only to *provide notice* (verbal or written) to the requestor of the determination on the request.

As discussed throughout this analysis, and in the test claim statement of decision, prior law provided for "the right of every person to inspect any public record, with exceptions."⁵⁸ The Commission found, in the test claim statement of decision, that "[s]ince 1968, local agencies and K-14 districts were required to make public records open to inspection at all times during the office hours of the local agencies and K-14 districts, by every person, except for public records exempted from disclosure or prohibited from disclosure."⁵⁹ The Commission also found that "the general duty to make any reasonably segregable portion of a record available for inspection"

⁵⁷ Exhibit C, LA County's Proposed Parameters and Guidelines, at pp. 8-9.

⁵⁸ Exhibit A, Test Claim Statement of Decision, at p. 10

⁵⁹ Exhibit A, Test Claim Statement of Decision, at p. 12.

was not a new program or higher level of service as compared with prior law.⁶⁰ Moreover, the Commission found that, “since 1968 public agencies were required to provide copies or exact copies of public records upon a request of identifiable public records.”⁶¹ The test claim statement of decision also found that the determination whether and to what extent a record is disclosable was not a new activity subject to reimbursement. Therefore, the duty to make a determination as to what records or parts of records were exempt from disclosure or prohibited from disclosure is not a new program or higher level of service. Only the requirement to notify the requestor *within 10 days* is new.

Receiving, logging, and tracking public records requests, as well as determining whether the agency has jurisdiction over the request, and whether the request describes reasonably identifiable records, are all requirements of the public records act under prior law. Similarly, identifying access to pertinent records and conducting legal review would have been required under prior law. Processing and reviewing the records for compliance, as well as preparing supervisory approval and signature of correspondence, copying or saving records and correspondence, sending the records, and tracking shipment are all activities that were required, at least in analog, with respect to physical records subject to disclosure under prior law. Therefore, items (a.) through (e.), and (g.) through (k.), above, are either duplicative or not *new* mandated activities, and must be denied.

The Commission finds that item (f.) - *Within 10 days of receipt of the public record(s) request, developing and reviewing language to notify the requestor of the disclosure determination and the reasons for the determination* - reasonably defines the mandate to provide notice to the requestor within 10 days, and this activity is therefore approved.

In its comments submitted in response to the draft staff analysis, CRS proposed altering the approved activity, on the ground that “developing and reviewing language to notify” was ambiguous. CRS suggested applying the same phrasing as the activity of *notifying a requestor when a determination cannot be made within 10 days*, as discussed below.⁶² The Commission agrees that the phrase “drafting, editing, and reviewing a written notice,” as applied in that context, is more specific and clear, and the parameters and guidelines will therefore adjust the phrasing suggested by LA County. CRS also proposed allowing for an oral notification, and reimbursing staff time to make that notification. The Commission finds that orally notifying the requestor is within the scope of the approved activity. Finally, CRS proposed reimbursement for obtaining supervisory review and sending the notice to the requestor, as those activities are approved in a similar context below, where the determination cannot be made within 10 days.

⁶⁰ Exhibit A, Test Claim Statement of Decision, at pp. 13-14.

⁶¹ Id. at p.14. citing former Government Code sections 6256 and 6257 as adopted by Statutes 1968, chapter 1473.

⁶² Exhibit G, CRS Comments on Draft Staff Analysis, at p. 2.

The Commission finds that obtaining supervisory review and sending the required notice to the requestor are reasonably within the scope of the approved activity, and are not requirements of prior law. The parameters and guidelines reflect this analysis.

Finally, the activity approved for reimbursement in the conclusion of the test claim statement of decision is written vaguely enough to be interpreted as encompassing activities beyond those approved in the body of the analysis, if not read in the context of the analysis, which are beyond the higher level of service imposed by the test claim statute. For this reason, the Commission defines the scope of the approved activity in the parameters and guidelines to appropriately limit reimbursement to the scope of the test claim statement of decision and the higher level of service imposed by the test claim statutes and to exclude reimbursement for requirements of prior law.

The parameters and guidelines authorize reimbursement for the following activity:

Beginning January 1, 2002, within 10 days from receipt of a request for a copy of records, provide verbal or written notice to the person making the request of the disclosure determination and the reasons for the determination. (Gov. Code, § 6253(c), Stats. 2001, ch. 982).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the determination.*
 - 2) Obtaining agency head, or his or her designee, approval and signature of a written notice of determination.*
 - 3) Sending or transmitting the notice to the requestor.*
- b. When the 10 day time limit cannot be met due to unusual circumstances, providing notice to the requestor setting forth the reasons for the extension*

With respect to the second activity approved under section 6253, providing a reason for an extension of time, LA County has proposed reimbursement for the following:

If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to "unusual circumstances" as defined by Government Code section 6253, subdivision (c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982)).

- a. Reviewing the following "unusual circumstances" (in Government Code section 6253, subdivision (c)(1)-(4)) to determine which are relevant in justifying an extension of the 10 day time limit in providing the requested document(s).*

- i. *The need to search for and collect the requested records from field facilities or other establishments that are separate from the office processing the request.*
 - ii. *The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records that are demanded in a single request.*
 - iii. *The need for consultation, which shall be conducted with all practicable speed, with another agency having substantial interest in the determination of the request or among two or more components of the agency having substantial subject matter interest therein.*
 - iv. *The need to compile data, to write programming language or a computer program, or to construct a computer report to extract data.*
- b. *Meeting and/or conferring with local agency staff, including legal staff, to determine the date on which a determination is expected to be dispatched to the person making the request. If other establishments have oversight and/or ownership of the requested data or information, meeting and/or conferring with those staff to ascertain an expected determination date.*
 - c. *Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched.*
 - d. *Preparing, and obtaining agency head, or his or her designee, approval and signature of, the extension notice and accompanying correspondence.*
 - e. *Copying or saving the extension notice and accompanying correspondence.*
 - f. *Sending or transmitting the notice and accompanying correspondence to the requestor.*
 - g. *Tracking delivery of the notice and accompanying correspondence to the requestor.*⁶³

The Commission approved, in the test claim statement of decision, reimbursement for “providing written notice” to a requestor when the 10-day time limit must be extended due to unusual circumstances. Based on the intent of the amendments made to CPRA that are the subject of this test claim, this activity should be read as narrowly as possible. The intent and purpose of the

⁶³ Exhibit C, LA County’s Proposed Parameters and Guidelines, at pp. 9-10.

amendments to CPRA was to promote access to public records and accountability to the public, and to remedy existing failures in the administration of the CPRA, by providing more specific guidelines for agencies and school districts to respond promptly to public records requests.

Item a. above, restates the “unusual circumstances” that are provided in the test claim statute to justify an extension of time beyond the 10-day time limit, and provides reimbursement for the decisionmaking process of selecting an appropriate justification. The activity approved in the statement of decision is to prepare and send written notice to the requestor when the 10-day time limit cannot be met due to unusual circumstances. The circumstances are enumerated in the code and need not be repeated. Item a. and its sub-parts are therefore denied.

Item b. above is not sufficiently specific. As discussed above, the claimants have not submitted substantial evidence to defend the reasonably necessary activities proposed, and the activity of meeting or conferring with other staff to determine the date on which the determination can be expected is not sufficiently distinguished from item c., “drafting, editing, and reviewing...” Item b. is therefore denied.

Items c. and d. are reasonably within the scope of the mandate. As discussed above, the 10-day time limit is new, and was approved, as was the requirement to inform a requestor when the 10-day time limit must be extended. In the case an extension is necessary, a written notice is due the requestor, identifying the reasons for the extension and the date on which a determination is expected. Items c. and d. include drafting and reviewing that notice, and obtaining the signature of the agency head or his or her designee. These activities are consistent with the mandated activity, are reasonably necessary to comply with the mandated activity, and are therefore approved.

Item e. is denied: there is no requirement to copy or save the notice prepared for the requestor, only to “provide written notice to the person.” It may be a policy of the agencies to save the notice prepared for the requestor, but that activity is not necessary to perform the mandated activity of “providing” written notice.

Item f., to send or transmit the notice, is approved. As discussed above, the requirement to inform the requestor if the 10-day time limit cannot be met is new, and in order to inform the requestor, a written notice must be sent or transmitted. This activity is reasonably within the scope of the approved activity.

Item g. is denied: there is no requirement to track delivery of the written notice or accompanying correspondence.

Items c., d., and f. reasonably describe and explain the process of providing notice to a requestor that the 10-day time limit must be extended, consistently with the activities approved in the test claim statement of decision. These activities are reasonably within the scope of the mandate and are therefore approved.

Thus, the parameters and guidelines authorize reimbursement for the following activity:

Beginning January 1, 2002, if the 10-day time limit to notify the person making the records request of the disclosure determination is extended due to “unusual

circumstances” as defined by Government Code section 6253(c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253(c), Stats. 2001, ch. 982).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the extension of time.*
- 2) Obtaining agency head, or his or her designee, approval and signature of, the notice of determination or notice of extension.*
- 3) Sending or transmitting the notice to the requestor.*

- c. When a written request is denied, respond in writing.*

With respect to the activity approved under section 6255, providing a written response to a written request for inspection or copies of records when the request is denied, LA County has proposed reimbursement for the following:

If a request is denied, in whole or in part, preparing or reviewing a written response to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code § 6255, subd. (b) (Stats. 2000, ch. 982)).

- a. Meeting and/or conferring with staff, including but not limited to legal staff, to review and finalize the analysis, findings and conclusions providing the basis for the denial determination.*
- b. Drafting and editing a written response that includes a determination that the request is denied.*
- c. Preparing, and obtaining agency head, or his or her designee, approval and signature of, the denial response and accompanying correspondence.*
- d. Copying or saving the written denial response and accompanying correspondence.*
- e. Copying or saving the denial response and accompanying correspondence.*
- f. Sending the denial response and accompanying correspondence to the requestor.*

g. *Tracking delivery of the denial response and accompanying correspondence to the requestor.*⁶⁴

The requirement to provide a written response is new, and was expressly approved in the test claim statement of decision, as provided above. The incremental increase in service here is to *provide the determination in writing*, and not to make the determination, as repeated throughout this analysis. LA County, in its comments filed in response to the draft staff analysis, argues that staff inappropriately denied reimbursement for “all legal services,” and that “the Commission’s [test claim statement of] decision does not deny reimbursement for all legal services.” LA County argues that the test claim statement of decision “only denies reimbursement for legal service when performed to determine whether the requested records are disclosable.”⁶⁵ The Commission agrees that the test claim statement of decision denied legal research and review to determine whether a record is disclosable, and throughout this analysis the same approach is adopted. LA County cites to the Commission’s hearing on the test claim, in which Commissioner Alex stated, “...the idea that you need some legal advice on how to proceed initially is pretty clear.”⁶⁶ It is not clear, from the county’s reliance on this off-hand remark, or from the comments on the draft staff analysis, exactly what sort of legal services the county proposes for reimbursement. If the “legal advice on how to proceed initially” is encompassed in the training of existing employees and the development of policies and procedures with respect to the activities approved by the Commission, those activities are approved above. If the county proposes any other legal services or advice for reimbursement, those activities must be distinguished from legal review regarding disclosure. It is not the Commission’s purview to assume or otherwise guess the activities for which claimants might wish to claim reimbursement; a successful claimant must describe the activities for which reimbursement is sought with some particularity. The Commission holds to the test claim analysis, finding that legal review for purposes of determining whether requested records are disclosable is not reimbursable. However, the Commission does recognize that a denial of a request under CPRA may lead to litigation. Therefore review of the language in the written notice by an agency’s legal staff may be necessary, and is reasonably within the scope of providing a written notice when a request is denied.

Additionally, as discussed above in similar context, drafting and editing a response, obtaining approval and signature of the denial response, and sending the response are also within the scope of the approved activity.

Item d. is not required: there is no requirement to copy or save the denial response, and no consequence for failure to do so; it may be a policy of the agencies to save denial responses, but

⁶⁴ Exhibit C, LA County’s Proposed Parameters and Guidelines, at p. 12.

⁶⁵ Exhibit H, LA County Comments on Draft Staff Analysis.

⁶⁶ Exhibit H, LA County’s Comments on Draft Staff Analysis, at p. 1.

it is not required by the statute. Item e. is duplicative, and is not required, and is therefore denied. Item g. is not established as necessary; there would seem to be no consequence in the test claim statute for failing to track delivery of a denial response.

The parameters and guidelines identify the following activities for reimbursement:

Beginning July 1, 2001, if a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255(b) (Stats. 2000, ch. 982)).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the determination. This may include legal review of the written language in the notice. However, legal research and review of the law and facts that form the basis of the denial are not reimbursable.*
- 2) Obtaining agency head, or his or her designee, approval and signature of the notice of determination.*
- 3) Sending or transmitting the notice to the requestor.*
- d. Limiting language applicable to these three activities.*

The three activities described under section 4., above, providing notice of the disclosure determination in response to a public records act request within 10 days; providing notice of an extension when the 10-day time limit cannot be met; and, where a request is denied, responding to the requestor in writing; are all limited by the same prior law requirements. Prior law required a determination regarding whether records were disclosable; prior law required receiving and processing public records requests; prior law required determining whether records were within the jurisdiction and possession of the agency; and prior law required sending or transmitting the records, if the request was granted. Therefore, the following limits on reimbursement are included in the parameters and guidelines after activity c.:

Reimbursement for activities 2a., 2b., and 2c. is not required for making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records, conducting legal review to determine whether the records are disclosable, processing the records, sending the records, or tracking the records.

6. On-Going Activity: Assisting the Public in Making Effective Records Requests

The test claim statement of decision approved reimbursement for the following:

When a member of the public requests to inspect a public record or obtain a copy of a public record:

- a. Assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;*
- b. Describe the information technology and physical location in which the records exist; and*
- c. Provide suggestions for overcoming any practical basis for denying access to the records or information sought.*

These activities are not reimbursable when:

- *The public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253;*
- *The public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or*
- *The public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d) (Stats. 2001, ch. 355)).⁶⁷*

LA County has proposed reimbursement for the following:

When a member of the public requests to inspect a public record or obtain a copy of a public record:

- a. assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;*
- b. describe the information technology and physical location in which the records exist; and*
- c. provide suggestions for overcoming any practical basis for denying access to the records or information sought.*

To implement Sections (9) a., b., c. (above):

- (i) Receiving, logging and tracking oral (in-person or telephone), written, e-mail and fax requests to comply with public requests to inspect a public record or obtain a copy of a public record.*

⁶⁷ Exhibit A, Test Claim Statement of Decision, at p. 28.

- (ii) *Determining whether the public record(s) request falls within the agency's jurisdiction.*
- (iii) *Determining whether the request reasonably describes any identifiable records(s) and conferring with the requestor if clarification is needed.*
- (iv) *Meeting and/or conferring with local agency staff to identify access to pertinent records. If external public entities have oversight and/or ownership of the requested data or information, meeting and/or conferring with those entities to provide the requested data or information.*
- (v) *Conducting legal reviews, research and analysis of the requested records to determine if the requested record(s) or parts thereof are subject to statutory and case law disclaimers, i.e. are disclosable. Reimbursement includes, but is not limited to, legal staff and/or legal contract services costs and the costs of legal data base services.*
- (vi) *Identifying litigation, claims, and related record(s) which may be disclosable and may be responsive to the request or to the purpose of the request, if stated; and provide suggestions for overcoming any practical basis for denying access to the records or information sought.*
- (vii) *Developing and reviewing language to notify the requestor of the disclosure determination and the reasons for the determination.*
- (viii) *Processing and reviewing the record(s) to be sent to the requestor to ensure compliance with statutory and case law exemptions.*
- (ix) *Preparing, and obtaining supervisory approval and signature of, correspondence accompanying the requested record(s).*
- (x) *Copying or saving record(s) and accompanying correspondence.*
- (xi) *Sending or transmitting the records to the requestor.*

These activities are not reimbursable when:

- 1) *the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253;*
- 2) *the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or*

3) *the public agency makes available an index of its records. (Gov. Code, § 6253.1, subds. (a) and (d) (Stats. 2001, ch. 355)).*⁶⁸

In its comments on the draft staff analysis, LA County proposed isolating public records requests that require assistance to the requestor, and treating them differently from all other requests, ensuring that such requests are fully reimbursable, including activities specifically denied in the test claim decision if assistance to the requestor is involved. For example, where staff recommended approving reimbursement for *providing a copy of a disclosable electronic record in an electronic format*, as discussed above, staff also recommended the following limitation:

This activity does not include, and reimbursement is not required for the costs of determining whether the record is disclosable; receiving public records act requests; tracking requests; processing requests; determining whether a request describes reasonably identifiable records and identifying access to those records; retrieving records, or sending the records to the requestor.

LA County proposed to add, and to strike, the following language:

~~This activity does not include, and reimbursement is not required for the costs of determining whether the record is disclosable; receiving public records act requests *not requiring assistance to the requestor in making a focused and effective search*; tracking requests *not requiring assistance to the requestor in making a focused and effective search*; processing requests *not requiring assistance to the requestor in making a focused and effective search*; determining whether a request describes reasonably identifiable records and identifying access to those records; retrieving records, or sending the records to the requestor.~~

Similar language, if not identical, is proposed for a number of other activities in the proposed parameters and guidelines, including the activity of providing assistance to the public in making effective public records act requests, as discussed in this section.⁶⁹ Other than the three declarations discussed above, which contain nothing more than bare assertion, LA County has submitted no evidence or explanation that would justify reimbursement for receipt of a records request that requires assistance to the requestor; or for tracking and processing such a request. The higher level of service approved is *to provide assistance to the public in making an effective records request*; there is no implication that handling the records request, once made, is a new program or higher level of service. The underlying prior law requirements to provide access to disclosable records, and to provide copies or exact copies, as discussed above, apply with equal force to public records act requests that require assistance to the requestor.⁷⁰ There is no evidence that tracking or processing a request is necessary, or if necessary, that tracking and

⁶⁸ Exhibit C, LA County's Proposed Parameters and Guidelines, at pp. 10-12.

⁶⁹ See e.g., Exhibit H, LA County's Comments on Draft Staff Analysis, at pp. 8; 9; 11.

⁷⁰ Former Government Code sections 6253; 6256; 6257 (Stats. 1968, ch. 1473).

processing are not requirements of prior law; and, receipt of records requests is clearly not new, as discussed throughout this analysis. The declarations submitted state that these activities are necessary to provide the records in a timely and cost-efficient manner, but there is nothing in the language of the statute, or implied by the test claim statute or any of the test claim findings that would justify reimbursement for activities that are either not new, or not required. Providing the records in a timely manner was always a requirement;⁷¹ it was simply not adequately implemented. Moreover, cost-efficiency is not a requirement of CPRA; there is no suggestion that cost should be a factor in refusing disclosure, or that the state has any interest in making the CPRA requirements inexpensive for local government; the focus has always been on the public's right to access information.⁷² The language that LA County proposes to add must be denied. The language that LA County proposes to strike is addressed below.

Proposed reimbursable activities (i) and (ii) above – receiving public records requests and determining whether the request is within the agency's jurisdiction – are not new. As discussed throughout this analysis, agencies had a duty under prior law to receive public records requests; and the duty to determine whether the request is within the agency's jurisdiction is implied from the duty to determine whether a record is disclosable.⁷³ Similarly, activities (iv), (v), (vii), and (viii), above, restate the legal review that would be required under prior law pursuant to the requirement to make all public records available, subject to exemptions. Items (iv) and (v) describe the process of identifying access to requested records and reviewing for disclosable material (i.e., reviewing for exemptions from disclosure), and items (vii) and (viii) describe the making of the disclosure determination and the review of that determination. All four of these activities were required under prior law, and none relate to or explain the activity of assisting the public with an effective records request. Item (ix) is duplicative, and does not relate to or explain the activity of assisting the public in making an effective request. Items (ix) and (x) are not required activities, where public records are to be disclosed: an agency head is only required to sign a determination that records will not be disclosed, or a notice of extension of the time limit. And there is no requirement to copy or save records and accompanying correspondence; the requirement is merely to send the records. Thus, the activity to copy or save records is not reasonably necessary to implement the mandate to "send" the records. Item (xi) is required, but is not new: disclosable records would have to be sent or transmitted under prior law as well.

⁷¹ Former Government Code section 6253 required records to be open to inspection during regular business hours; this implies that records should be made available on demand.

⁷² See Former Government Code section 6250 (Stats. 1968, ch. 1473) ["In enacting this chapter, the Legislature, mindful of the right of individuals to privacy, finds and declares that access to information concerning the conduct of the people's business is a fundamental and necessary right of every citizen of this state."].

⁷³ See Exhibit X, Government Code 6253 (Stats. 1968, ch. 1473).

The requirement that local agencies and school districts must assist members of the public in making an effective public records act request is new, as approved in the test claim statement of decision, but is only an incremental increase in service, as discussed in similar context above. Therefore, items (i), (ii), (iv), (v), (vii), (viii), (ix), (x), and (xi) are not reasonably necessary to comply with the incremental increase in service.

Activity (vi) “Identifying litigation, claims, and related record(s)” is narrower than the requirement the test claim statute (which requires “identifying records and information which may be disclosable and may be responsive...”)⁷⁴ and is redundant. Therefore, it is denied as written. The intent of placing the burden on the agency to assist the public in making an effective records request necessarily includes identifying records and information which “may be disclosable and may be responsive to the request or to the purpose of the request.” The intent of the statutory change, and the activity approved in the test claim statement of decision, is to require an agency to interpret a request generously, with a bias toward identifying all relevant information. However, this activity does not include determining whether such relevant information is disclosable, since that activity is not new and was specifically denied in the test claim statement of decision,

Thus, of the above activities, only a portion of activity (iii), “[d]etermining whether the request reasonably describes any identifiable records(s) and conferring with the requestor if clarification is needed,” is reasonably within the scope of the approved activity of assisting the public. Activity (iii), is therefore partially approved: “conferring with the requestor” for clarification is implied by the statutory change and the activity as approved in the test claim statement of decision. But “[d]etermining whether the request reasonably describes any identifiable records(s)” is not new; this is an essential part of providing access to or copies of disclosable public records, as required under provisions of CPRA dating back to 1968.⁷⁵ In light of this long-standing requirement of prior law, in many of the approved activities in the draft proposed parameters and guidelines, staff recommended including the following limiting language:

Reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency’s jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records...

In each activity to which this limiting language was applied, LA County proposed striking the phrase “determining whether the request describes reasonably identifiable records, [and]

⁷⁴ Government Code section 6253.1 (Stats. 2001, ch. 355 (AB 1014)).

⁷⁵ Former Government Code section 6256 (Stats. 1968, ch. 1473) [“Any person may receive a copy of any identifiable public record or shall be provided with a copy of all information contained therein.”].

identifying access to records...” LA County did not explain this proposed change, other than to reiterate, in each of the three *new declarations*, that “I declare on information and belief that the Commission staff fairly state the activities reasonably necessary in implementing new CPRA services *except for the changes I recommend which are found (highlighted) in Attachment A.*”⁷⁶ As discussed in this section, determining whether a request describes reasonably identifiable records is not new. And, as discussed above, the declarations indicate no consideration of prior law, and therefore cannot be relied upon in conducting a mandates analysis. The limitation on reimbursement is left intact in the proposed parameters and guidelines, including the approved activity of assisting the public; LA County’s proposed changes are denied.

The Commission finds that activity (iii), above, is partially approved. The parameters and guidelines authorize reimbursement for the following activities:

When a member of the public requests to inspect a public record or obtain a copy of a public record, the local agency or K-14 school district shall (1) assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated; (2) describe the information technology and physical location in which the records exist; and (3) provide suggestions for overcoming any practical basis for denying access to the records or information sought.

This activity includes:

- i. Conferring with the requestor if clarification is needed to identify records requested.*
- ii. Identifying record(s) and information which may be disclosable and may be responsive to the request or to the purpose of the request, if stated.*
- iii. Providing suggestions for overcoming any practical basis for denying access to the records or information sought.*

These activities are not reimbursable when: (1) the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253; (2) the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or (3) the public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d) (Stats. 2001, ch. 355)).

In addition, reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency’s jurisdiction, conducting

⁷⁶ Exhibit H, LA County’s Comments on Draft Staff Analysis, at pp. 2-4.

legal review, processing the records, obtaining supervisory review, sending the records, or tracking the records.

7. On-Going Activity: Redaction and Removal of Home Addresses and Telephone Numbers Upon Request, for K-12 School Districts Only.

The remaining activities approved in the parameters and guidelines for Government Code section 6254.3 are those affecting only school districts, and are approved as written in the test claim statement of decision, with only slight reorganization. Those activities are, in summary, to “redact or withhold the home address and telephone number of employees of K-12 school districts and county offices of education from records that contain disclosable information,” and to “remove the home address and telephone number of an employee from any mailing lists that the K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-12 school district or county office of education to contact the employee.”⁷⁷ The Commission approves these activities, as stated in the test claim statement of decision, without substantial analysis.

8. Time Studies

In the revised proposed parameters and guidelines LA County proposed allowing actual cost claiming by way of time studies. Staff did not include this language in the draft parameters and guidelines because it was not addressed in the claimant’s narrative, and the Commission’s boilerplate language does not normally include provision for time studies.

In its comments on the draft staff analysis, LA County has requested inclusion of language in the parameters and guidelines authorizing claiming through time studies.⁷⁸ The language requested by LA County is not justified on the record, but the following is inserted in the parameters and guidelines, recognizing that time studies are a claiming tool that has been approved in prior test claims:

Claimants may use time studies to support salary, benefit, and associated indirect costs when an activity is task-repetitive. Activities that require varying levels of effort are not appropriate for time studies. Time study usage is subject to the review and audit conducted by the State Controller’s Office.

C. Offsetting Revenues (Section VII. of Parameters and Guidelines)

In adopting parameters and guidelines, the Commission is required by Government Code section 17557 to determine the “amount to be subvended” under the Constitution. Specifically, the Commission’s regulations require parameters and guidelines to identify offsetting revenues that may apply to the program as follows:

⁷⁷ Exhibit A, Test Claim Statement of Decision, at p. 27.

⁷⁸ Exhibit H, LA County’s Comments on Draft Staff Analysis, at pp. 12-13.

- i. Dedicated state and federal funds appropriated for this program
- ii. Non-local agency funds dedicated for this program.
- iii. Local agency's general purpose funds for this program.
- iv. Fee authority to offset partial costs of this program.⁷⁹

The SCO has the authority to reduce reimbursement to an eligible claimant, to the extent of fee authority created by the test claim statute (or another provision), which must in turn be identified in the parameters and guidelines. A reduction in this manner is consistent with Article XIII B, section 6, which requires subvention only when the costs in question can be recovered solely from tax revenues.⁸⁰

Thus, fee authority given to local government agencies and school districts that *can* be used for costs of a mandated program is required to be identified as a source of offsetting revenues in the parameters and guidelines, and required to be offset against costs claimed, to the extent of the authority. Fee authority granted by the Legislature provides a mechanism by which funds other than local tax revenues can be used for costs of the program. A claimant is not in need of the protection offered by article XIII B, section 6, to the extent of the revenues that can be raised by authorized fees, and cannot show increased costs mandated by the state, consistently with sections 17556(d) and 17514, to the extent of the fee authority granted.

Here, the fee authority found in Government Code sections 6253 and 6253.9 must be identified in the parameters and guidelines, and the SCO may reduce reimbursement to the extent of direct costs that are permissible subjects of the fees.

Government Code section 6253 provides, in pertinent part:

Except with respect to public records exempt from disclosure by express provisions of law, each state or local agency, upon a request for a copy of records that reasonably describes an identifiable record or records, shall make the records promptly available to any person *upon payment of fees covering direct costs of duplication*, or a statutory fee if applicable.⁸¹

Section 6253.9 provides, in pertinent part:

(a) Unless otherwise prohibited by law, any agency that has information that constitutes an identifiable public record not exempt from disclosure pursuant to

⁷⁹ Code of Regulations, Title 2, section 1183.1 (Register 2005, No. 36).

⁸⁰ *County of Fresno, supra*, 53 Cal.3d at p. 487.

⁸¹ Government Code section 6253 (Stats. 1998, ch. 620 (SB 143); Stats. 1999, ch. 83 (SB 966); Stats. 2000, ch. 982 (AB 2799); Stats. 2001, ch. 355 (AB 1014)) [derived from former Government Code section 6257 (Stats. 1981, ch. 968)].

this chapter that is in an electronic format shall make that information available in an electronic format when requested by any person and, when applicable, shall comply with the following:

(1) The agency shall make the information available in any electronic format in which it holds the information.

(2) Each agency shall provide a copy of an electronic record in the format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. *The cost of duplication shall be limited to the direct cost of producing a copy of a record in an electronic format.*

(b) Notwithstanding paragraph (2) of subdivision (a), *the requester shall bear the cost of producing a copy of the record, including the cost to construct a record, and the cost of programming and computer services necessary to produce a copy of the record when either of the following applies:*

(1) In order to comply with the provisions of subdivision (a), the public agency would be required to produce a copy of an electronic record and the record is one that is produced only at otherwise regularly scheduled intervals.

(2) The request would require data compilation, extraction, or programming to produce the record.⁸²

Section 6253, above, provides that agencies shall make disclosable records “promptly available to any person upon payment of fees covering *direct costs of duplication*,” or statutorily defined fees, where applicable. Section 6253.9(a)(2), above states that the costs of duplication generally must be limited to direct costs of producing copies. This would include, for example, the cost of a flash drive. Subdivision (b) provides that “the requester shall bear the cost of producing a copy of the record,” if the agency is compelled to produce the record other than at the regularly scheduled time, or if the request requires data compilation, extraction, or programming.

In the context of paper records, the courts have held that “[t]he direct cost of duplication is the cost of running the copy machine, and conceivably also the expense of the person operating it.” The courts contend that direct cost “does not include the ancillary tasks necessarily associated with the retrieval, inspection and handling of the file from which the copy is extracted.”⁸³ In the context of electronic records, “the statute allows an agency to recover specified ancillary costs in either of two cases: (1) when it must ‘produce a copy of an electronic record’ between ‘regularly scheduled intervals’ of production, or (2) when compliance with the request for an electronic

⁸² Government Code section 6253.9 (added by Stats. 2000, ch. 982 (AB 2799)).

⁸³ Exhibit X, *North County Parents Organization v. Department of Education (North County)* (Cal. Ct. App. 4th Dist. 1994) 23 Cal.App.4th 144, at p. 148.

record ‘would require data compilation, extraction, or programming to produce the record.’” The court in *County of Santa Clara* held that pursuant to section 6253.9, “[u]nder those circumstances, the agency may charge ‘the cost [of staff] to construct a record, and the cost of programming and computer services necessary to produce a copy of the record ...’”⁸⁴

In this test claim, reimbursement is required for the increased level of service mandated by providing a copy of an electronic record, which the court in *Santa Clara* recognizes may at times require “data compilation, extraction, or programming.” The fee authority under sections 6253 and 6253.9(a), as discussed, extends to the *direct costs* of providing copies of disclosable public records, and may not be applied to cover the costs of retrieving records to comply with a request,. And the fee authority found in section 6253.9(b) also extends to the costs of programming, extraction, and compiling required to construct a record.

Based on the courts’ interpretation of sections 6253 and 6253.9, the Commission finds that the test claim statutes provide fee authority to offset the direct costs of “provid[ing] a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies.”⁸⁵ The Commission also finds fee authority for the costs of staff “construct[ing] a record, and the cost of programming and computer services necessary to produce a copy of the record,” when “the record is one that is produced only at otherwise regularly scheduled intervals...[or]... would require data compilation, extraction, or programming to produce the record.”⁸⁶

The remaining activities required under the test claim statutes, including responding in writing to public records requests within 10 days, assisting the public in making effective public records requests, and redacting employees’ home addresses and phone numbers, are not permissible subjects of the identified fee authority. The parameters and guidelines reflect this analysis.

In comments on the draft staff analysis, DOF suggested a small, non-substantive change to the language recommended by staff regarding fee authority. Rather than focusing on the records requested, as was the case in the test claim statement of decision and the case law on point, DOF’s version focuses on the request, and what is required to satisfy the request. The Commission finds that DOF’s proposed language has the same substantive effect as the language recommended in the draft proposed parameters and guidelines, and focuses more clearly on the request, rather than the records requested.⁸⁷ DOF’s proposed language is therefore incorporated in the parameters and guidelines, as follows:

⁸⁴ Exhibit X, *County of Santa Clara v. Superior Court* (Cal. Ct. App. 6th Dist. 2009) 170 Cal.App.4th 1301, at p. 1336.

⁸⁵ Exhibit A, Test Claim Statement of Decision, at p. 27.

⁸⁶ Government Code section 6253.9 (Stats. 2000, ch. 982 (AB 2799)).

⁸⁷ Exhibit I, DOF Comments on Draft Staff Analysis.

Revenue from the fee authority authorized in Government Code sections 6253 and 6253.9(a)(2) and (b), as added by Statutes 2000, chapter 982, shall be identified and deducted from the following costs claimed:

- 1. The direct costs of providing a copy of a disclosable electronic record in the electronic format requested; and*
- 2. If the request requires data compilation, extraction, or programming to produce the record, or if the record is one that is otherwise produced only at regularly scheduled intervals, the cost of producing the record including the cost to construct it, and the cost of programming and computer services necessary to produce the copy of the electronic record.*

V. CONCLUSION

For the foregoing reasons the Commission hereby adopts the attached proposed parameters and guidelines, providing for actual cost reimbursement of the activities approved in the test claim statement of decision and the reasonably necessary activities approved, as analyzed above.

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES:

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255

Statutes 1992, Chapters 463 (AB 1040); Statutes 2000, Chapter 982 (AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

Period of reimbursement begins on July 1, 2001, or later for specified activities added by subsequent statutes.

Case No.: 02-TC-10 and 02-TC-51

California Public Records Act

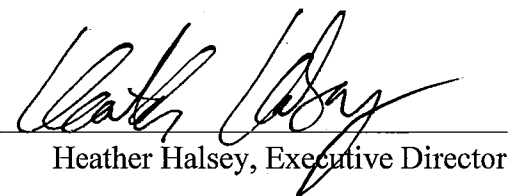
STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7.

(Adopted April 19, 2013)

(Served April 25, 2013)

PARAMETERS AND GUIDELINES

The Commission on State Mandates adopted the attached parameters and guidelines on April 19, 2013.



Heather Halsey, Executive Director

PARAMETERS AND GUIDELINES

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255
Statutes 1992, Chapters 463 (AB 1040); Statutes 2000, Chapter 982
(AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

California Public Records Act

02-TC-10 and 02-TC-51

Period of reimbursement begins on July 1, 2001, or later for specified activities
added by subsequent statutes

I. SUMMARY OF THE MANDATE

The California Public Records Act (CPRA) provides for the disclosure of public records kept by the state, local agencies, school districts and community college districts, and county offices of education. On May 26, 2011, the Commission on State Mandates (Commission) adopted a statement of decision finding that the test claim statutes impose a partially reimbursable state-mandated program upon local agencies and K-14 school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission approved this test claim for the following reimbursable activities which impose an incremental increase in the level of service required under prior law:

1. If requested by a person making a public records request for a public record kept in an electronic format, provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9(a)(2) (Stats. 2000, ch. 982)).
2. Within 10 days from receipt of a request for a copy of records, notify the person making the request of the determination regarding whether the records are disclosable and the reasons for the determination. (Gov. Code, § 6253(c) (Stats. 2001, ch. 982)).
3. If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to “unusual circumstances” as defined by Government Code section 6253(c)(1)-(4) (Stats. 2001, ch. 982), provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253(c) (Stats. 2001, ch. 982)).
4. If a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255(b) (Stats. 2000, ch. 982).)
5. When a member of the public requests to inspect a public record or obtain a copy of a public record:
 - a. Assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;

- b. Describe the information technology and physical location in which the records exist; and
- c. Provide suggestions for overcoming any practical basis for denying access to the records or information sought.

These activities are not reimbursable when:

- The public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253;
 - The public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or
 - The public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d) (Stats. 2001, ch. 355)).
6. For K-12 school districts and county offices of education only, the following activities are eligible for reimbursement:
- a. Redact or withhold the home address and telephone number of employees of K-12 school districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to K-12 school district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents. (Gov. Code, § 6254.3(a) (Stats. 1992, ch. 463).)
 - b. Remove the home address and telephone number of an employee from any mailing lists that the K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-12 school district or county office of education to contact the employee. (Gov. Code, § 6254.3(b) (Stats. 1992, ch. 463).)

II. ELIGIBLE CLAIMANTS

Any city, county, and city and county, or any "school district" as defined in Government Code section 17519 which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e), states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The County of Los Angeles filed the first test claim on October 15, 2002, establishing eligibility for reimbursement for the 2001-2002 fiscal year. Therefore, costs incurred pursuant to the test claim statutes are reimbursable on or after July 1, 2001.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency or school district may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code § 17560(b)).
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable to and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary, benefit, and associated indirect costs when an activity is task-repetitive. Activities that require varying levels of effort are not appropriate for

time studies. Time study usage is subject to the review and audit conducted by the State Controller's Office.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

A. One Time Activities: Development of Policies and Procedures, and Training Employees to Implement the Mandate

1. Developing policies, protocols, manuals, and procedures, to implement only the activities identified in section IV.B. of these parameters and guidelines. The activities in section IV.B. represent the incremental higher level of service approved by the Commission.

This activity does not include, and reimbursement is not required for, developing policies and procedures to implement California Public Records Act requirements not specifically included in these parameters and guidelines. This activity specifically does not include making a determination whether a record is disclosable, or providing copies of disclosable records.

2. One-time training of each employee assigned the duties of implementing the reimbursable activities identified in section IV.B. of these parameters and guidelines.

This activity does not include, and reimbursement is not required for, instruction on California Public Records Act requirements not specifically included in these parameters and guidelines. This activity specifically does not include instruction on making a determination whether a record is disclosable, or providing copies of disclosable records.

B. Ongoing Activities

1. Provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9(a)(2) (Stats. 2000, ch. 982)).

This activity includes:

- a. Computer programming, extraction, or compiling necessary to produce disclosable records.
- b. Producing a copy of an electronic record that is otherwise produced only at regularly scheduled intervals.

Reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records, conducting legal review to determine whether the records are disclosable, processing the records, sending the records, or tracking the records.

Fee authority discussed in section VII. of these parameters and guidelines is available to be applied to the costs of this activity. The Controller is authorized to reduce reimbursement for this activity to the extent of fee authority, as described in section VII.

2. Upon receipt of a request for a copy of records, a local agency or K-14 school district must perform the activities in a., b., or c. as follows:

- a. Beginning January 1, 2002, within 10 days from receipt of a request for a copy of records, provide verbal or written notice to the person making the request of the disclosure determination and the reasons for the determination. (Gov. Code, § 6253(c), Stats. 2001, ch. 982);

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the determination.
- 2) Obtaining agency head, or his or her designee, approval and signature of a written notice of determination.
- 3) Sending or transmitting the notice to the requestor.

- b. Beginning January 1, 2002, if the 10-day time limit to notify the person making the records request of the disclosure determination is extended due to “unusual circumstances” as defined by Government Code section 6253(c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253(c), Stats. 2001, ch. 982).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the extension of time.
- 2) Obtaining agency head, or his or her designee, approval and signature of, the notice of determination or notice of extension.
- 3) Sending or transmitting the notice to the requestor.

- c. Beginning July 1, 2001, if a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255(b), Stats. 2000, ch. 982).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the determination. This may include legal review of the written language in the notice. However, legal research and review of the law and facts that form the basis of the determination to deny the request are not reimbursable.
- 2) Obtaining agency head, or his or her designee, approval and signature of, the notice of determination.
- 3) Sending or transmitting the notice to the requestor.

Reimbursement for activities 2a., 2b., and 2c. is not required for making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records, conducting legal review to determine whether the records are disclosable, processing the records, sending the records, or tracking the records.

3. When a member of the public requests to inspect a public record or obtain a copy of a public record, the local agency or K-14 school district shall (1) assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated; (2) describe the information technology and physical location in which the records exist; and (3) provide suggestions for overcoming any practical basis for denying access to the records or information sought.

This activity includes:

- a. Conferring with the requestor if clarification is needed to identify records requested.
- b. Identifying record(s) and information which may be disclosable and may be responsive to the request or to the purpose of the request, if stated.
- c. Provide suggestions for overcoming any practical basis for denying access to the records or information sought.

These activities are not reimbursable when: (1) the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253; (2) the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or (3) the public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d), Stats. 2001, ch. 355).

In addition, reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, conducting legal review to determine whether the requested records are disclosable, processing the records, sending the records, or tracking the records.

4. For K-12 school districts and county offices of education only, the following activities are eligible for reimbursement:
 - a. Redact or withhold the home address and telephone number of employees of K-12 school districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment

Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to K-12 school district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents. (Gov. Code, § 6254.3(a), Stats. 1992, ch. 463.)

- b. Remove the home address and telephone number of an employee from any mailing lists that the K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-12 school district or county office of education to contact the employee. (Gov. Code, § 6254.3(b), Stats. 1992, ch. 463.)

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim and itemize all costs for those services. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1., Salaries and Benefits, for each applicable reimbursable activity.

6. Training

The cost of training each employee to perform the mandated activities is eligible for reimbursement as a one time cost. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, and per diem.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

For local agency claimants:

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (Office of Management and Budget (OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B).

The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by: (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

For school district claimants:

School districts must use the California Department of Education approved indirect cost rate for the year that funds are expended.

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5 (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter¹ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs

¹ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

Revenue from the fee authority authorized in Government Code sections 6253 and 6253.9(a)(2) and (b), as added by Statutes 2000, chapter 982, shall be identified and deducted from the following costs claimed:

1. The direct costs of providing a copy of a disclosable electronic record in the electronic format requested; and
2. If the request requires data compilation, extraction, or programming to produce the record, or if the record is one that is otherwise produced only at regularly scheduled intervals, the cost of producing the record including the cost to construct it, and the cost of programming and computer services necessary to produce the copy of the electronic record.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The statements of decision adopted for the test claim and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

COMMISSION ON STATE MANDATES

980 NINTH STREET, SUITE 300
 SACRAMENTO, CA 95814
 PHONE: (916) 323-3562
 FAX: (916) 445-0278
 E-mail: csminfo@csm.ca.gov



May 30, 2013

Ms. Dorothy Holzem
 California Special
 Districts Association
 1112 I Street, Suite 200
 Sacramento, CA 95814

Mr. Ed Jewik
 County of Los Angeles
 Auditor-Controller's Office
 500 W. Temple Street, Room 603
 Los Angeles, CA 90012

Mr. Keith Petersen
 SixTen and Associates
 P.O. Box 340430
 Sacramento, CA 95834-0430

And Interested Parties and Affected State Agencies (See Mailing List)

RE: Draft Staff Analysis, Proposed Corrected Statement of Decision and Parameters and Guidelines, Schedule for Comments, and Notice of Hearing

Request for Reconsideration

California Public Records Act, 02-TC-10 and 02-TC-51

Government Code Section 6253, et al.

County of Los Angeles and Riverside Unified School District, Claimants

California Special Districts Association, Requester

Dear Ms. Holzem, Mr. Jewik, and Mr. Petersen:

The draft staff analysis for the above-named matter is enclosed for your review and comment.

Written Comments

Any party or interested person may file written comments on the draft staff analysis by **June 20, 2013**. You are advised that comments filed with the Commission are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. However, this requirement may also be satisfied by electronically filing your documents. Please see <http://www.csm.ca.gov/dropbox.shtml> on the Commission's website for instructions on electronic filing. (Cal. Code Regs., tit. 2, § 1181.2.)

If you would like to request an extension of time to file comments, please refer to section 1183.01(c)(1) of the Commission's regulations.

Hearing

This matter is set for hearing on **Friday, July 26, 2013**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The final staff analysis will be issued on or about July 12, 2013. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1183.01(c)(2) of the Commission's regulations.

Please contact Camille Shelton at (916) 323-3562 if you have any questions.

Sincerely,

Heather Halsey
 Executive Director

ITEM --
DRAFT STAFF ANALYSIS
REQUEST FOR RECONSIDERATION
of Statement of Decision and Parameters and Guidelines
Adopted April 19, 2013

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255
Statutes 1992, Chapter 463 (AB 1040); Statutes 2000, Chapter 982
(AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

California Public Records Act

02-TC-10 and 02-TC-51

California Special Districts Association, Requester

EXECUTIVE SUMMARY

This is a request for reconsideration made pursuant to Government Code section 17559 and section 1188.4 of the Commission on State Mandates' (CSM) regulations. The California Special Districts Association (CSDA) requests reconsideration of the Commission's statement of decision and parameters and guidelines for the *California Public Records Act* (CPRA) program, adopted April 19, 2013. CSDA contends that the decision and parameters and guidelines contain an error of law with respect to the description of eligible claimants. The decision describes the eligible claimants as "any city, county, and city and county, or any school district as defined in Government Code section 17519," but omits special districts required to comply with the CPRA.

On May 24, 2013, the Commission granted the request for reconsideration and directed staff to schedule the matter for a hearing on the merits. Under the Commission's regulations, five affirmative votes are required to change a prior final decision to correct an error of law.¹

Staff Analysis

Staff finds that the statement of decision and the parameters and guidelines adopted on the CPRA program are incorrect as a matter of law and inconsistent with the test claim decision. Thus, staff recommends that the Commission correct these errors in the statement of decision and parameter and guidelines.

Except for certain provisions relating only to school districts, the activities mandated by the CPRA, by definition, apply equally to all levels of government.² The test claim statement of decision acknowledged that "local agencies" were eligible for reimbursement under the program, and "local agencies" are defined in Government Code section 17518 to include special districts.

¹ California Code of Regulations, title 2, section 1188.4(g)(2).

² Government Code section 6252.

The decision on the parameters and guidelines, however, did not address the issue of eligible claimants, but was primarily focused on the scope of reimbursable activities. Because special districts were inadvertently excluded from the decision on parameters and guidelines, that decision and the parameters and guidelines are incorrect as a matter of law and inconsistent with the test claim decision.

However, this is more than a technical oversight. There was no analysis of special districts and not all special districts are eligible to claim reimbursement under article XIII B, section 6 of the California Constitution.

The courts have made clear that despite the broad statutory definitions of "local agency" in the CPRA and mandates statutes, reimbursement under article XIII B, section 6 is required only when the local agency is subject to the tax and spend limitations of articles XIII A and XIII B, and only when the costs in question can be recovered solely from "proceeds of taxes," or tax revenues.³ Article XIII B, section 6 does not require reimbursement when the costs are for expenses that are recoverable from sources other than tax revenue; i.e., service charges, fees, or assessments.⁴ There are many special districts that receive their revenue solely from fees, or receive some of their funding through fees that can be applied to this program. Thus, not all special districts are eligible to claim reimbursement under article XIII B, section 6 and some eligible districts may also have fee authority that applies to this program.

Based on the analysis contained herein, staff recommends that Section II of the parameters and guidelines addressing eligible claimants be corrected as follows:

Any city, county, and city and county, special district that is subject to the tax and spend provisions of articles XIII A and XIII B of the California Constitution and whose costs for this program are incurred from proceeds of taxes, or any "school district" as defined in Government Code section 17519 which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

Staff further recommends that Section VII of the parameters and guidelines addressing offsetting revenue be modified as follows:

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees or assessments collected, including those collected by special districts, which fund the cost of the mandated activities; federal funds; and other state funds, shall be identified and deducted from this claim.

³*County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-487.

⁴*County of Fresno, supra*, 53 Cal.3d at p. 487; *Redevelopment Agency of the City of San Marcos v. Commission on State Mandates* (1997) 55 Cal.App.4th 976, 987; *City of El Monte v. Commission on State Mandates* (2000) 83 Cal.App.4th 266, 281-282.

Revenue from the fee authority authorized in Government Code sections 6253 and 6253.9(a)(2) and (b), as added by Statutes 2000, chapter 982, shall be identified and deducted from the following costs claimed:

1. The direct costs of providing a copy of a disclosable electronic record in the electronic format requested; and
2. If the request requires data compilation, extraction, or programming to produce the record, or if the record is one that is otherwise produced only at regularly scheduled intervals, the cost of producing the record including the cost to construct it, and the cost of programming and computer services necessary to produce the copy of the electronic record.

Conclusion and Staff Recommendation

Staff finds that the statement of decision and parameters and guidelines adopted April 19, 2013 on the *CPRA* program are incorrect as a matter of law. Staff recommends that the Commission adopt this analysis and correct the statement of decision and parameters and guidelines as follows:

- Adopt the attached proposed *corrected* statement of decision on the parameters and guidelines, which contains additional analysis on the eligible claimant and offsetting revenue issues related to special districts consistent with the analysis above. All changes are reflected in underline and strikeout.
- Adopt the attached proposed *corrected* parameters and guidelines, which amends Sections II and VII of the parameters and guidelines consistent with this analysis. All changes are reflected in underline and strikeout.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical changes to these documents.

STAFF ANALYSIS

Requester

California Special Districts Association

Chronology

- 04/19/2013 The Commission on State Mandates (Commission) adopted the statement of decision and parameters and guidelines.
- 05/02/2013 California Special Districts Association (CSDA) requested reconsideration of the statement of decision and parameters and guidelines pursuant to Government Code section 17559 and California Code of Regulations, title 2, section 1188.4.
- 05/24/2013 The Commission granted the request for reconsideration and directed staff to schedule the second hearing on the merits.
- 05/--/2013 Commission staff issued the draft staff analysis on reconsideration for comment.

I. Background

This is a request for reconsideration made pursuant to Government Code section 17559 and section 1188.4 of the Commission's regulations. CSDA requests reconsideration of the statement of decision and parameters and guidelines for the *California Public Records Act* (CPRA) program, adopted

April 19, 2013. CSDA contends that the decision and parameters and guidelines contain an error of law with respect to the description of eligible claimants. The decision describes the eligible claimants as "any city, county, and city and county, or any school district as defined in Government Code section 17519," but omits special districts required to comply with the CPRA.

Government Code section 17559(a) grants the Commission the authority to reconsider a prior final decision to correct an error of law as follows:

The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied.

Section 17559 refers to the reconsideration of test claim and incorrect reduction claim decisions, and does not specifically address decisions on other matters. However, parameters and guidelines are part of the test claim process, contain findings of law, and are adopted under the Commission's article 7 quasi-judicial hearing regulations. Thus, the authority to reconsider a prior decision to correct an error of law extends to a decision on parameters and guidelines.

The process provides that any interested party, affected state agency or Commission member may file a petition with the Commission requesting that the Commission reconsider and change a

prior final decision to correct an error of law.⁵ The request has to be filed within 30 days after the decision is mailed. Before the Commission considers a request for reconsideration, Commission staff is required to prepare a written analysis and recommend whether the request for reconsideration should be granted.⁶ Five affirmative votes are required to grant the request for reconsideration and schedule the matter for a hearing on the merits.⁷

If the Commission grants the request for reconsideration, a subsequent hearing on the merits is conducted to determine if the prior final decision is contrary to law and to correct an error of law.⁸ A draft staff analysis is prepared by staff and issued before the date that the matter is set for hearing, allowing for a 3-week comment period. Five affirmative votes are required to change a prior final decision.⁹

On May 24, 2013, the Commission granted the request for reconsideration and directed staff to schedule the matter for a hearing on the merits.

II. Request for Reconsideration

In its request, CSDA states the following:

The Parameters and Guidelines for the CPRA . . . provides that “Any city, county, and city and county, or any ‘school district’ as defined in Government Code section 17519, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.” It appears that the term “local agencies” was replaced by “Any city, county, and city and county” for eligible claimants. This language is inconsistent with the eligible claimants identified in the following documents, in which all eligible claimants and affected entities are repeatedly identified as “local agencies”:

- Test Claim filed by the County of Los Angeles (October 2002)
- “Adopted Statement of Decision [on the test claim] (May 26, 2011)
- County of Los Angeles “Proposed Parameters and Guidelines” (June 23, 2011)
- County of Los Angeles “Revised Parameters and Guidelines” (August 30, 2011)

Government Code section 17518 defines “Local agency” to mean any city, county, special district, authority, or other political subdivision of the state. Thus, special districts have been incorrectly removed as eligible claimants. Therefore, we respectfully request that the Commission reconsiders [sic] this omission as allowed under Title 2, California Code of Regulations Section 1188.4 and includes [sic] special districts as eligible claimants to ensure they may continue to seek reimbursement for their adherence to the CPRA mandates.

⁵ California Code of Regulations, title 2, section 1188.4 (a) and (b).

⁶ California Code of Regulations, title 2, section 1188.4(f).

⁷ *Ibid.*

⁸ California Code of Regulations, title 2, section 1188.4(g).

⁹ California Code of Regulations, title 2, section 1188.4(g)(2).

III. Discussion

Issue: The statement of decision on the parameters and guidelines and the parameters and guidelines adopted for the CPRA program, which do not identify special districts as eligible claimants, are not consistent with the test claim decision and are incorrect as a matter of law.

CSDA correctly asserts that the test claim filed by County of Los Angeles on the CPRA program was filed as a class action request for reimbursement on behalf of all “local agencies” eligible to claim reimbursement,¹⁰ and that the statement of decision on the test claim for CPRA acknowledges that “local agencies” are required to comply with mandated activities.¹¹ Except for certain provisions relating only to school districts, the activities mandated by the CPRA, by definition, apply equally to all levels of government, including special districts. Government Code section 6252, a statute within the CPRA, defines “local agency” to include “a county; city, whether general law or chartered; city and county; school district; municipal corporation; *district*; political subdivision; or any board, commission or agency thereof; other local public agency; or entities that are legislative bodies of a local agency pursuant to subdivisions (c) and (d) of Section 54952.” And Government Code section 17518 defines “local agency” for purposes of mandate reimbursement to mean “any city, county, *special district*, authority, or other political subdivision of the state.” Thus, the Commission’s decision on the test claim authorized reimbursement for special districts.

CSDA is also correct that the decision on the parameters and guidelines did not address the issue of eligible claimants, but was primarily focused on the scope of reimbursable activities. The statement of decision and parameters and guidelines identified eligible claimants as counties, cities, and school districts as defined, but did not include special districts. Thus, the statement of decision and the parameters and guidelines are incorrect as a matter of law and inconsistent with the test claim decision. Thus, staff recommends that the Commission correct these errors in the statement of decision and parameter and guidelines.

Not all special districts, however, are eligible to claim reimbursement under article XIII B, section 6 of the California Constitution.

- A. The statement of decision and the parameters and guidelines should be corrected to provide that special districts eligible to claim reimbursement are those that are subject to the tax and spend provisions of articles XIII A and B, and whose costs in question were expended from “proceeds of taxes.”**

As described below, the courts have made clear that despite the broad definition of “local agency” in section 17518, reimbursement under article XIII B, section 6 is required only when

¹⁰ Government Code section 17521 defines “test claim” to mean the “first claim filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state . . .”

¹¹ Statement of Decision on test claim for CPRA, page 10.

the local agency is subject to the tax and spend limitations of articles XIII A and XIII B, and only when the costs in question can be recovered solely from “proceeds of taxes.”¹²

1. Article XIII B, section 6 requires reimbursement only for local governments subject to the tax and spend limitations of the Constitution.

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” and that the one percent (1%) tax was to be collected by counties and “apportioned according to law to the districts within the counties...”¹³

Article XIII B was adopted by the voters 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.” 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.’”¹⁴

Article XIII B established “an appropriations limit” for each “local government” beginning in fiscal year 1980-1981.¹⁵ 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.¹⁶

Article XIII B does not limit the ability to expend government funds collected from all sources, however. The appropriations limit is based on “appropriations subject to limitation,” which places limits only on the authorization to expend the proceeds of taxes, or property tax revenue, levied by that entity.¹⁷ “Proceeds of taxes” do not include “the proceeds from the sale of bonds, notes, warrants or other obligations required for the purpose of financing or refinancing the acquisition, construction, or completion of public improvements or projects or any rents, charges, assessments, or levies, other than tax levies, made pursuant to law, the proceeds of which are required for the payment of principal and interest, or to otherwise secure such obligations, and to pay the costs and expenses associated therewith.”¹⁸

¹²*County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-487; *Redevelopment Agency of the City of San Marcos v. Commission on State Mandates* (1997) 55 Cal.App.4th 976, 987.

¹³ Article XIII A, section 1(a) of the California Constitution.

¹⁴ *County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 446.

¹⁵ Article XIII B, section 8(h).

¹⁶ Article XIII B, section 2.

¹⁷ *County of Placer, supra*, 113 Cal.App.3d at p. 444-445.

¹⁸ *Id.* at p. 453, fn. 8, quoting Government Code section 53715, which implemented article XIII B; see also, *County of Fresno, supra*, 53 Cal.3d 482, 487.

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.¹⁹ Article XIII B, section 6 provides in relevant part “[w]henever the Legislature ... 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....” The Supreme Court recognized the purpose of article XIII B, section 6 was to protect the tax revenues of local governments from state mandates that would require the expenditure of tax revenues.

Specifically, [article XIII B, section 6] was designed to protect the tax revenues of local governments from state mandates that would require the 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.*²⁰

Thus, article XIII B, section 6 does not require reimbursement for expenses that are recoverable from sources other than tax revenue (the “proceeds of taxes”). As stated earlier, these other sources of revenue include revenue received from service charges, fees, or assessments.²¹ Thus, if a local agency is funded solely from service charges, fees, or assessments – revenues which are excluded from the spending limit – they are not entitled to reimbursement under article XIII B, section 6 for expenditures from those sources. A local 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 6.²²

2. Some special districts are subject to the tax and spend limitations of the Constitution and, thus, are generally eligible to claim reimbursement under article XIII B, section 6.

There are roughly between 3,294 and 4,776 special districts in California, depending upon whose definition is applied.²³ And, as shown below, some of these districts are not entitled to

¹⁹ *County of Fresno, supra*, 53 Cal.3d at p. 487.

²⁰ *Ibid.*

²¹ *Ibid*; *City of El Monte v. Commission on State Mandates* (2000) 83 Cal.App.4th 266, 281-282.

²² *Placer v. Corin, supra*, 113 Cal.App.3d at p. 453; *City of El Monte, supra*, 83 Cal.App.4th 266, 281-282. The plain language of article XIII B, section 8(c), which describes the revenues *excluded* from the appropriations limit for special districts, also states the following:

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 ½ 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.* (Emphasis added.)

²³ The Senate Local Government Committee asserts that there are approximately 3,294 while the State Controller asserts there are 4,776. (See, www.sco.ca.gov/Files-ARD-Local/LocRep/2010-11_Special_District.pdf; Sen. Loc. Gov., *What’s So Special About Special Districts?* (Fourth

reimbursement because they are totally funded with fees or service charges, and not from proceeds of taxes. Although it is not possible for the Commission to determine whether each special district that is required to comply with the Public Records Act is also entitled to claim reimbursement under article XIII B, section 6, the Commission's decision and parameters and guidelines can provide guidance to the State Controller's Office when auditing reimbursement claims filed.

Special districts come in many forms, but their authority is derived by statute; either under a principal act or a special act. A principal act is a generic statute which applies to all special districts of that type. For example, the Community Services District Law governs all 325 community services districts. There are about 50 principal act statutes which local voters can use to create and govern special districts.²⁴ On the other hand, districts which are regional in nature, have unusual governing board requirements, provide unique services, or need special financing, result in special act districts. Examples of districts formed under special acts include the Embarcadero Municipal Improvement District (Santa Barbara County), the Humboldt Bay Harbor, Recreation, and Conservation District, and the Shasta-Tehama County Watermaster District. There are about 125 special act districts.²⁵ All principal acts are codified state laws, whereas most special acts are not codified. For a list of special acts, see Appendix A in the State Controller's Special Districts Annual Report.²⁶

Just over a quarter of the special districts are enterprise districts. Enterprise districts deliver services that are run like business enterprises and have the statutory authority to charge their customers fees for services. For example, a hospital district generally charges room fees paid by patients, not the district's other residents. Generally, enterprise districts are not subject to the tax and spend restrictions of article XIII of the California Constitution and so are not eligible to receive mandate reimbursement. Nearly all of the water, wastewater, and hospital districts are enterprise districts that charge rates or fees for their services and do not receive any "proceeds of taxes" or tax revenues. Since enterprise districts are usually not funded by proceeds of taxes, they are generally exempt from article XIII B's spending limit and, thus, are not entitled to reimbursement under section 6. However, some enterprise districts operate with a mix of tax and fee revenues; Alpaugh Irrigation District, Canebrake County Water District, Irvine Ranch Water District, and San Bernardino Valley Municipal Water District, for example.²⁷ These districts are

Edition), October 2010, p. 4 (<http://www.rsrpd.org/admin/Whatsso.pdf>.) However, for the Commission's purposes, we are only concerned with those, approximately 610 districts subject to the tax and spend restrictions of the California Constitution.

²⁴ Senate Local Government Committee, *What's So Special About Special Districts?* (Fourth Edition), October 2010, p. 5. (<http://www.rsrpd.org/admin/Whatsso.pdf>)

²⁵ Senate Local Government Committee, *What's So Special About Special Districts?* (Fourth Edition), October 2010, p. 5. (<http://www.rsrpd.org/admin/Whatsso.pdf>)

²⁶ State Controller, *Special Districts Annual Report*, December 13, 2011, Appendix A. (www.sco.ca.gov/Files-ARD-Local/LocRep/2010-11_Special_District.pdf)

²⁷ State Controller, *Special Districts Annual Report*, December 13, 2011. (www.sco.ca.gov/Files-ARD-Local/LocRep/2010-11_Special_District.pdf); Little Hoover Commission, *Special*

subject to the tax and spend limitations of articles XIII A and XIII B, and are thus generally eligible claimants for mandates purposes. However, as explained in section B of this analysis, if the expenses for the mandated program are funded totally from fee revenue, then the fee authority provides a complete offset and no reimbursement is required.

Conversely, non-enterprise districts provide services which have been deemed by some to not easily lend themselves to fees.²⁸ It has been argued, for example, that fire protection services and mosquito abatement programs benefit the entire community, not just individual residents.²⁹ Non-enterprise districts have the statutory authority to levy taxes, and rely overwhelmingly on property tax revenues and parcel taxes to pay their operational expenses. Non-enterprise districts are subject to the tax and spend limitations of articles XIII A and XIII B of the California Constitution and are generally eligible claimants for reimbursement of state-mandated programs. Services commonly provided by non-enterprise districts include cemetery, fire protection, library, and police services.

In addition to the statutes that provide authority to each special district, the State Controller's Office (SCO) issues an annual report on special districts that identifies those special districts that collect tax revenue and are subject to the spending limitations of article XIII B. On December 13, 2011, SCO issued its last *Special Districts Annual Report* for fiscal year 2009-2010. The report shows that approximately 610, or roughly 17 percent of all special districts, are subject to the appropriations limit of article XIII B, thus making them eligible claimants for mandates purposes. Special districts have a statutory duty to submit annual reports to the SCO pursuant to Government Code section 12463.³⁰ The report is required to contain, among other things:

- (a) The aggregate amount of taxes levied and assessed against the taxable property in the local agency, which became due and payable during the next preceding fiscal year.
- (b) The aggregate amount of taxes levied and assessed against this property collected by or for the local agency during the fiscal year. ...
- (e) The assessed valuation of all of the taxable property in the local agency as set forth on the assessment roll of the local agency equalized for the fiscal year, or, if the officers of the county in which the city or district is situated have collected for the city or district the general taxes levied by the city or district for the fiscal year, the assessed valuation of all taxable property.³¹

Districts: Relics of the Past or Resources for the Future, p. 70.
(<http://www.lhc.ca.gov/studies/155/report155.pdf>)

²⁸ See Senate Local Government, *What's So Special About Special Districts?* (Fourth Edition), October 2010, p. 6. (<http://www.rsrpd.org/admin/Whatsso.pdf>)

²⁹ *Ibid.*

³⁰ Government Code section 12463.

³¹ Government Code section 53892.

If an officer of the district willfully and knowingly rendered a false report to the Controller, that officer would be guilty of a misdemeanor.³² The report submitted by the special districts contains the data upon which the SCO bases its *Special Districts Annual Report*.

Accordingly, staff recommends that the Commission correct Section II of the parameters and guidelines, addressing the eligible claimants for this program, to clarify the following:

Any city, county, and city and county, special district that is subject to the tax and spend provisions of articles XIII A and XIII B of the California Constitution and whose costs for this program are incurred from proceeds of taxes, or any "school district" as defined in Government Code section 17519 which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

3. Some special districts have potential offsetting revenues that pay for the program.

In 1978, after article XIII A was adopted by the voters through Proposition 13, the Legislature enacted Government Code section 16270 to state its intent that special districts with authority to charge fees should rely on the fees and charges for raising revenue due to the lack of availability of property tax revenue after the 1978-79 fiscal year.

The Legislature finds and declares that many special districts have the ability to raise revenue through use charges and fees and that the ability to raise revenue directly from the property tax for district operations has been eliminated by Article XIII A of the California Constitution. It is the intent of the Legislature that such districts rely on user fees and charges for raising revenue due to the lack of the availability of property tax revenues after the 1978-79 fiscal year. Such districts are encouraged to begin the transition to user fees and charges during the 1978-79 fiscal year.

Government Code section 17556(d) provides that there are no costs mandated by the state, and reimbursement is not required, when a local agency has the authority to levy service charges, fees or assessments sufficient to pay for the mandated program or increased level of service.

The parameters and guidelines recognize this limitation and provide that "reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim." Special districts, generally eligible to claim reimbursement because they are subject to the tax and spend limitations of the Constitution, may still have the authority to charge fees and assessments that pay for the mandated program and not be entitled to mandate reimbursement. If fee revenue is used by the district to pay for general administration costs of the district, including the expenses to comply with the *CPR A* program, then reimbursement is not required in that case.

An example is highlighted in a report issued in May 2000 by the Little Hoover Commission entitled "Special Districts: Relics of the Past or Resources for the Future."³³ The report,

³² Government Code section 53894.

³³ Little Hoover Commission, *Special Districts: Relics of the Past or Resources for the Future*, (<http://www.lhc.ca.gov/studies/155/report155.pdf>)

beginning on page 67, discusses enterprise special districts that have the authority to charge fees and assessments for their services, but also collect property tax revenue. The report indicates that in fiscal year 1996-1997, enterprise districts received \$421 million in property tax revenue, and a sizable portion of that revenue (more than \$100 million) went to 15 enterprise districts. Page 70 of the report highlights three special districts that used all of their property tax revenue in fiscal year 1996-1997 to pay for debt service and capital projects. Under these circumstances, then, the remaining expenses of the district, including the cost of compliance with the *CPRA*, would be paid through revenue collected from fees and reimbursement would not be required.

Thus, staff recommends that Section VII of the parameters and guidelines addressing offsetting revenue be modified as follows:

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees or assessments collected, including those collected by special districts, which fund the cost of the mandated activities; federal funds; and other state funds, shall be identified and deducted from this claim.

Revenue from the fee authority authorized in Government Code sections 6253 and 6253.9(a)(2) and (b), as added by Statutes 2000, chapter 982, shall be identified and deducted from the following costs claimed:

1. The direct costs of providing a copy of a disclosable electronic record in the electronic format requested; and
2. If the request requires data compilation, extraction, or programming to produce the record, or if the record is one that is otherwise produced only at regularly scheduled intervals, the cost of producing the record including the cost to construct it, and the cost of programming and computer services necessary to produce the copy of the electronic record.

IV. Conclusion and Staff Recommendation

Staff finds that the statement of decision on the parameters and guidelines, and the parameters and guidelines adopted April 19, 2013 on the *CPRA* program are incorrect as a matter of law. Staff recommends that the Commission adopt this analysis and correct the statement of decision and parameters and guidelines as follows:

- Adopt the attached proposed *corrected* statement of decision on the parameters and guidelines, which contains additional analysis on the eligible claimant and offsetting revenue issues related to special districts consistent with the analysis above. All changes are reflected in underline and strikeout.
- Adopt the attached proposed *corrected* parameters and guidelines, which amends Sections II and VII of the parameters and guidelines consistent with this analysis. All changes are reflected in underline and strikeout.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical changes to these documents.

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES:

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255

Statutes 1992, Chapters 463 (AB 1040); Statutes 2000, Chapter 982 (AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

Period of reimbursement begins on July 1, 2001, or later for specified activities added by subsequent statutes.

Case No.: 02-TC-10 and 02-TC-51

California Public Records Act

STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7

(Adopted April 19, 2013)

(Served April 25, 2013)

(Corrected July 26, 2013)

STATEMENT OF DECISION

The Commission on State Mandates (Commission) adopted this statement of decision and parameters and guidelines on consent during a regularly scheduled hearing on April 19, 2013. On May 24, 2013, the Commission granted a request filed by the California Special Districts Association (CSDA) for reconsideration of this decision and the parameters and guidelines pursuant to Government Code section 17559 and California Code of Regulations, title 2, section 1188.4 to correctly identify special districts as eligible claimants.

On July 26, 2013, the Commission reconsidered the decision, and corrected the decision to clarify that some special districts are eligible to claim reimbursement for this program. [Witness list and vote count will be included in the final corrected statement of decision.]

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 section 17500 et seq., and related case law.

I. SUMMARY OF THE MANDATE

These proposed parameters and guidelines pertain to the consolidated *California Public Records Act* test claim (02-TC-10 and 02-TC-51), adopted May 26, 2011. Based on the filing date of the test claim, the period of reimbursement begins on July 1, 2001, or later for specified activities added by subsequent statutes.

The California Public Records Act (CPRA) provides for the disclosure of public records kept by the state, local agencies, school districts and community college districts, and county offices of education. The required activities include:

- Providing copies of public records with portions exempted from disclosure redacted;
- Notifying a person making a public records request whether the requested records are disclosable;
- Assisting members of the public to identify records and information that are responsive to the request or the purpose of the request;
- Making disclosable public records in electronic formats available in electronic formats; and
- Removing an employee's home address and home telephone number from any mailing list maintained by the agency when requested by the employee.

The CPRA was originally adopted in 1968 "to more clearly define what constitutes a "public record" open to inspection and what information can be or is required to be withheld from disclosure."¹ Prior to the adoption of the CPRA in 1968, the law governing disclosure of public records consisted of a "hodgepodge of statutes and court decisions."² These parameters and guidelines address the statutory amendments to the CPRA made after 1975.

The Commission found in the test claim statement of decision that the requirement for local agencies and school districts to make public records available for inspection during office hours, "except for public records exempted from disclosure or prohibited from disclosure" was required prior to 1975 and thus was not new.³ The Commission also found that "the Legislature intended public records to include every conceivable kind of record that is involved in the governmental process," and that the purpose and intent of the CPRA is "to make disclosable *information* open to the public, not simply the documents prepared, owned, used, or retained by a public agency."⁴ In addition, the Commission found that a 1981 amendment to CPRA codified the courts' interpretation, that "CPRA requires segregation of exempt materials from nonexempt materials contained in a single document and to make the nonexempt materials open for inspection and copying."⁵ Finally, the Commission found that pursuant to Government Code sections 6256 and 6257, public agencies (both state and local government) have been required to provide "copies or

¹ Exhibit A, Test Claim Statement of Decision, at p. 5.

² Exhibit A, Test Claim Statement of Decision, at p. 5 [citing *Los Angeles Unified School Dist. v. Superior Court* (2007) 151 Cal.App.4th 759, 765].

³ *Id.*, at p. 12.

⁴ *Id.*, at p. 13.

⁵ *Ibid.*

exact copies of public records upon a request that reasonably describes an identifiable record” since the 1968 enactment of CPRA.⁶ These activities, required by the CPRA under prior law, are not eligible for reimbursement.

However, the Commission found that Government Code sections 6253, 6253.1, 6253.9, 6254.3, and 6255, as amended by Statutes 1992, Chapters 463 (AB 1040), Statutes 2000, Chapter 982 (AB 2799), and Statutes 2001, Chapter 355 (AB 1014), impose reimbursable state-mandated programs on local agencies and K-14 school districts, within the meaning of article XIII B, section 6 of the California Constitution, and Government Code section 17514, as follows:

1. If requested by a person making a public records request for a public record kept in an electronic format, provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9(a)(2) (Stats. 2000, ch. 982).)
2. Within 10 days from receipt of a request for a copy of records determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the local agency or K-14 district and notify the person making the request of the determination and the reasons for the determination. (Gov. Code, § 6253(c) (Stats. 2001, ch. 982).)
3. If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to “unusual circumstances” as defined by Government Code section 6253(c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253(c) (Stats. 2001, ch. 982).)
4. When a member of the public requests to inspect a public record or obtain a copy of a public record:
 - a. assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;
 - b. describe the information technology and physical location in which the records exist; and
 - c. provide suggestions for overcoming any practical basis for denying access to the records or information sought.

These activities are not reimbursable when: (1) the public records requested are made available to the member of the public through the procedures set

⁶ *Id.*, at p. 14.

forth in Government Code section 6253; (2) the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or (3) the public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d) (Stats. 2001, ch. 355).)

5. For K-12 school districts and county offices of education only, the following activities are eligible for reimbursement:

a. Redact or withhold the home address and telephone number of employees of K-12 school districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to K-12 school district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents. (Gov. Code, § 6254.3(a) (Stats. 1992, ch. 463).)

b. Remove the home address and telephone number of an employee from any mailing lists that the K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-12 school district or county office of education to contact the employee. (Gov. Code, § 6254.3(b) (Stats. 1992, ch. 463).)

6. If a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255(b) (Stats. 2000, ch. 982).)

In addition, the Commission concluded that the fee authority set forth in Government Code section 6253.9(a)(2) and (b), as added by Statutes 2000, chapter 982, is offsetting revenue and shall be deducted from the costs of providing a copy of a disclosable electronic record in the electronic format requested.⁷

⁷ Exhibit A, Corrected Statement of Decision, at pp. 4-5.

II. PROCEDURAL HISTORY

The first test claim was filed by the County of Los Angeles (LA County) on October 15, 2002. A second test claim on the same statutes was filed by Riverside Unified School District (Riverside Unified) on June 26, 2003. Due to an ongoing dispute over the constitutionality of Government Code section 17556(f), and a ballot measure that would have triggered an analysis of the disputed issue, the two CPRA test claims were removed from the Commission's hearing calendar until the constitutionality of section 17556 was resolved in March of 2009.⁸ On November 2, 2010, the two claims were consolidated by the executive director. The consolidated test claim was heard, and the statement of decision adopted, on May 26, 2011. A corrected statement of decision was issued on December 17, 2012, to correct a clerical error approving reimbursement for K-14 school districts, rather than K-12 school districts, for activities mandated by Government Code section 6254.3. That code section imposes requirements only on K-12 school districts.

On June 15, 2011, Riverside Unified submitted proposed parameters and guidelines. On June 23, 2011, LA County submitted proposed parameters and guidelines. On July 22, 2011, the State Controller's Office (SCO) submitted comments on the claimants' proposed parameters and guidelines. On July 25, 2011, the Department of Finance (DOF) submitted comments on the claimants' proposed parameters and guidelines. On August 30, 2011, LA County submitted rebuttal comments.

On February 13, 2013, Commission staff issued the draft proposed statement of decision and parameters and guidelines setting this matter for hearing on April 19, 2013. On February 21, 2013, Cost Recovery Systems, Inc. submitted written comments on the draft. On March 5, 2013, claimant LA County submitted written comments on the draft. On March 6, 2013, SCO and DOF each submitted written comments on the draft.

On March 15, 2013, the California State Association of Counties (CSAC), which is not a party to this matter and had not submitted any comments on this matter until this time, requested "an extension of the April 19, 2013 hearing date to file an amended set of parameters and guidelines...to include an RRM [reasonable reimbursement methodology]." The letter stated that "the local associations are committed to doing everything possible to reach an agreement with DOF."⁹ The tentative timeline set out by CSAC would have postponed this item until the December 2013 hearing. The executive director denied the request for extension, stating "there is no authority for interested parties (such as CSAC) to request a postponement of a hearing."¹⁰ None of the state or local agency parties to this matter requested an extension of time or postponement of the hearing on these parameters and guidelines.

⁸ Exhibit A, Corrected Statement of Decision, at p. 6.

⁹ Exhibit K, CSAC, Hearing Postponement Request.

¹⁰ Exhibit K, Commission, Denial of Postponement Request.

On April 19, 2013, the Commission adopted the statement of decision and parameters and guidelines for the CPRA program.

On May 2, 2013, CSDA filed a request for reconsideration pursuant to Government Code section 17559 and section 1188.4 of the Commission's regulations of the Commission's statement of decision and parameters and guidelines for the CPRA program, adopted April 19, 2013. CSDA contends that the decision and parameters and guidelines contain an error of law with respect to the description of eligible claimants. The decision describes the eligible claimants as "any city, county, and city and county, or any school district as defined in Government Code section 17519," but omits special districts required to comply with the CPRA.

On May 24, 2013, the Commission granted the request for reconsideration and directed staff to schedule the matter for a hearing on the merits. On July 26, 2013, the Commission determined that the statement of decision and parameters and guidelines adopted April 19, 2013, contained an error of law by not including some special districts as eligible claimants for this program. The Commission amended this decision and parameters and guidelines by including additional analysis and findings regarding Sections II and VII of the parameters and guidelines, addressing eligible claimants and offsetting revenues.

III. POSITION OF THE PARTIES

A. Claimant, Riverside Unified's, Position and Proposed Parameters and Guidelines

Riverside Unified submitted proposed parameters and guidelines in which the claimant proposes reimbursement for exactly the activities approved in the test claim statement of decision, except that the claimant reorganizes the activities and re-numbers them.¹¹ Riverside Unified did not submit comments on the draft analysis.

B. Claimant, LA County's, Position and Proposed Parameters and Guidelines

LA County submitted proposed parameters and guidelines in which the claimant proposes reimbursement for the activities approved in the test claim statement of decision, but also proposes reimbursement for a number of proposed reasonably necessary activities. These proposed reasonably necessary activities will be described in the analysis below.¹² LA County submitted comments on the draft analysis, reiterating the need for certain reasonably necessary activities proposed, and generally disagreeing with staff's analysis of the scope of the mandate.¹³

C. California Special Districts Association Position

CSDA states the following:

¹¹ Exhibit B, Riverside Unified's Proposed Parameters and Guidelines.

¹² Exhibit C, LA County's Proposed Parameters and Guidelines.

¹³ Exhibit H, LA County's Comments on Draft Staff Analysis.

The Parameters and Guidelines for the CPRA . . . provides that “Any city, county, and city and county, or any ‘school district’ as defined in Government Code section 17519, which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.” It appears that the term “local agencies” was replaced by “Any city, county, and city and county” for eligible claimants. This language is inconsistent with the eligible claimants identified in the following documents, in which all eligible claimants and affected entities are repeatedly identified as “local agencies”:

- Test Claim filed by the County of Los Angeles (October 2002)
- “Adopted Statement of Decision [on the test claim] (May 26, 2011)
- County of Los Angeles “Proposed Parameters and Guidelines” (June 23, 2011)
- County of Los Angeles “Revised Parameters and Guidelines” (August 30, 2011)

Government Code section 17518 defines “Local agency” to mean any city, county, special district, authority, or other political subdivision of the state. Thus, special districts have been incorrectly removed as eligible claimants. Therefore, we respectfully request that the Commission reconsiders [sic] this omission as allowed under Title 2, California Code of Regulations Section 1188.4 and includes [sic] special districts as eligible claimants to ensure they may continue to seek reimbursement for their adherence to the CPRA mandates.

D. State Controller’s Office Position

SCO submitted comments on the claimants’ proposed parameters and guidelines, in which SCO stated that “the reimbursable activities listed under the “Scope of Reimbursable Activities” were numbered incorrectly, included several duplications, and were incomplete.” SCO continued, “[f]urthermore, the reimbursable activities listed were confusing, not specific, and needed clarification.” SCO also suggested that activities should be designated “one-time” or “ongoing.”¹⁴ SCO’s comments on the draft analysis recommended no changes.¹⁵

E. Department of Finance Position

DOF submitted comments on the claimants’ proposed parameters and guidelines, in which DOF raises the following arguments:

- Claimants “appear to add to the activities found reimbursable by the Commission;”
- Many of the activities “appear to be outside the scope of the SOD as these were likely already required and utilized before this mandate and for purposes other than complying with this mandate;”

¹⁴ Exhibit D, SCO Comments on Proposed Parameters and Guidelines.

¹⁵ Exhibit J, SCO Comments on Draft Analysis.

- Many activities are “duplicative and repetitious or are too vague and general and therefore lack sufficient specificity;”
- A number of activities “do not appear to be reasonably necessary to comply with the mandate, are inconsistent with the SOD, and additive in nature;” and
- Several of the activities “could be performed by lower-level staff than what is referenced in the [parameters and guidelines].”

The DOF recommends “that Commission staff apply the *Clovis Unified School District v. Chiang* (2010) 188 Cal.App.4th 794 case and offset any and all applicable costs for specified activities...to the extent of the fee authority provided by law.”¹⁶

DOF’s comments on the draft analysis focus on the offsetting revenue provisions of the parameters and guidelines, and are discussed below, as applicable.¹⁷

IV. COMMISSION FINDINGS

A. Eligible Claimants (Section II. of the Proposed Parameters and Guidelines)

Except for certain provisions relating only to school districts, the activities mandated by the CPRA, by definition, apply equally to all levels of government, including special districts. Government Code section 6252, a statute within the CPRA, defines “local agency” to include “a county; city, whether general law or chartered; city and county; school district; municipal corporation; district; political subdivision; or any board, commission or agency thereof; other local public agency; or entities that are legislative bodies of a local agency pursuant to subdivisions (c) and (d) of Section 54952.” And Government Code section 17518 defines “local agency” for purposes of mandate reimbursement to mean “any city, county, special district, authority, or other political subdivision of the state.”

While it is clear that the mandate applies to cities, counties, any county and city, and school districts, not all special districts are eligible to claim reimbursement under article XIII B, section 6 of the California Constitution. As described below, the courts have made clear that despite the broad definition of “local agency” in section 17518, reimbursement under article XIII B, section 6 is required only when the local agency is subject to the tax and spend limitations of articles XIII A and XIII B, and only when the costs in question can be recovered solely from “proceeds of taxes.”¹⁸

1. Article XIII B, section 6 requires reimbursement only for local governments subject to the tax and spend limitations of the Constitution.

¹⁶ Exhibit E, DOF Comments on Proposed Parameters and Guidelines.

¹⁷ Exhibit I, DOF Comments on Draft Staff Analysis.

¹⁸ *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-487; *Redevelopment Agency of the City of San Marcos v. Commission on State Mandates* (1997) 55 Cal.App.4th 976, 987.

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” and that the one percent (1%) tax was to be collected by counties and “apportioned according to law to the districts within the counties...”¹⁹

Article XIII B was adopted by the voters 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.” 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.’”²⁰

Article XIII B established “an appropriations limit” for each “local government” beginning in fiscal year 1980-1981.²¹ 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.²²

Article XIII B does not limit the ability to expend government funds collected from all sources, however. The appropriations limit is based on “appropriations subject to limitation,” which places limits only on the authorization to expend the proceeds of taxes, or property tax revenue, levied by that entity.²³ “Proceeds of taxes” do not include “the proceeds from the sale of bonds, notes, warrants or other obligations required for the purpose of financing or refinancing the acquisition, construction, or completion of public improvements or projects or any rents, charges, assessments, or levies, other than tax levies, made pursuant to law, the proceeds of which are required for the payment of principal and interest, or to otherwise secure such obligations, and to pay the costs and expenses associated therewith.”²⁴

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.²⁵ Article XIII B, section 6 provides

¹⁹ Article XIII A, section 1(a) of the California Constitution.

²⁰ *County of Placer v. Corin* (1980) 113 Cal.App.3d 443, 446.

²¹ Article XIII B, section 8(h).

²² Article XIII B, section 2.

²³ *County of Placer, supra*, 113 Cal.App.3d at p. 444-445.

²⁴ *Id.* at p. 453, fn. 8, quoting Government Code section 53715, which implemented article XIII B; see also, *County of Fresno, supra*, 53 Cal.3d 482, 487.

²⁵ *County of Fresno, supra*, 53 Cal.3d at p. 487.

in relevant part “[w]henver the Legislature ... 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....” The Supreme Court recognized the purpose of article XIII B, section 6 was to protect the tax revenues of local governments from state mandates that would require the expenditure of tax revenues.

Specifically, [article XIII B, section 6] was designed to protect the tax revenues of local governments from state mandates that would require the 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.*²⁶

Thus, article XIII B, section 6 does not require reimbursement for expenses that are recoverable from sources other than tax revenue (the “proceeds of taxes”). As stated earlier, these other sources of revenue include revenue received from service charges, fees, or assessments.²⁷ Thus, if a local agency is funded solely from service charges, fees, or assessments – revenues which are excluded from the spending limit – they are not entitled to reimbursement under article XIII B, section 6 for expenditures from those sources. A local 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 6.²⁸

2. Some special districts are subject to the tax and spend limitations of the Constitution and, thus, are generally eligible to claim reimbursement under article XIII B, section 6.

There are roughly between 3,294 and 4,776 special districts in California, depending upon whose definition is applied.²⁹ And, as shown below, some of these districts are not entitled to

²⁶ *Ibid.*

²⁷ *Ibid*; *City of El Monte v. Commission on State Mandates* (2000) 83 Cal.App.4th 266, 281-282.

²⁸ *Placer v. Corin, supra*, 113 Cal.App.3d at p. 453; *City of El Monte, supra*, 83 Cal.App.4th 266, 281-282. The plain language of article XIII B, section 8(c), which describes the revenues *excluded* from the appropriations limit for special districts, also states the following:

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 ½ 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.* (Emphasis added.)

²⁹ The Senate Local Government Committee asserts that there are approximately 3,294 while the State Controller asserts there are 4,776. (See, www.sco.ca.gov/Files-ARD-Local/LocRep/2010-

reimbursement because they are totally funded with fees or service charges, and not from proceeds of taxes. Although it is not possible for the Commission to determine whether each special district that is required to comply with the Public Records Act is also entitled to claim reimbursement under article XIII B, section 6, the Commission's decision and parameters and guidelines can provide guidance to the State Controller's Office when auditing reimbursement claims filed.

Special districts come in many forms, but their authority is derived by statute; either under a principal act or a special act. A principal act is a generic statute which applies to all special districts of that type. For example, the Community Services District Law governs all 325 community services districts. There are about 50 principal act statutes which local voters can use to create and govern special districts.³⁰ On the other hand, districts which are regional in nature, have unusual governing board requirements, provide unique services, or need special financing, result in special act districts. Examples of districts formed under special acts include the Embarcadero Municipal Improvement District (Santa Barbara County), the Humboldt Bay Harbor, Recreation, and Conservation District, and the Shasta-Tehama County Watermaster District. There are about 125 special act districts.³¹ All principal acts are codified state laws, whereas most special acts are not codified. For a list of special acts, see Appendix A in the State Controller's Special Districts Annual Report.³²

Just over a quarter of the special districts are enterprise districts. Enterprise districts deliver services that are run like business enterprises and have the statutory authority to charge their customers fees for services. For example, a hospital district generally charges room fees paid by patients, not the district's other residents. Generally, enterprise districts are not subject to the tax and spend restrictions of article XIII of the California Constitution and so are not eligible to receive mandate reimbursement. Nearly all of the water, wastewater, and hospital districts are enterprise districts that charge rates or fees for their services and do not receive any "proceeds of taxes" or tax revenues. Since enterprise districts are usually not funded by proceeds of taxes, they are generally exempt from article XIII B's spending limit and, thus, are not entitled to

11_Special_District.pdf; Sen. Loc. Gov., *What's So Special About Special Districts?* (Fourth Edition), October 2010, p. 4 (<http://www.rsrpd.org/admin/Whatsso.pdf>.) However, for the Commission's purposes, we are only concerned with those, approximately 610 districts subject to the tax and spend restrictions of the California Constitution.

³⁰ Senate Local Government Committee, *What's So Special About Special Districts?* (Fourth Edition), October 2010, p. 5. (<http://www.rsrpd.org/admin/Whatsso.pdf>)

³¹ Senate Local Government Committee, *What's So Special About Special Districts?* (Fourth Edition), October 2010, p. 5. (<http://www.rsrpd.org/admin/Whatsso.pdf>)

³² State Controller, *Special Districts Annual Report*, December 13, 2011, Appendix A. (www.sco.ca.gov/Files-ARD-Local/LocRep/2010-11_Special_District.pdf)

reimbursement under section 6. However, some enterprise districts operate with a mix of tax and fee revenues; Alpaugh Irrigation District, Canebrake County Water District, Irvine Ranch Water District, and San Bernardino Valley Municipal Water District, for example.³³ These districts are subject to the tax and spend limitations of articles XIII A and XIII B, and are thus generally eligible claimants for mandates purposes. However, as explained in the offsetting revenue section of this analysis, if the expenses for the mandated program are funded totally from fee revenue, then the fee authority provides a complete offset and no reimbursement is required.

Conversely, non-enterprise districts provide services which have been deemed by some to not easily lend themselves to fees.³⁴ It has been argued, for example, that fire protection services and mosquito abatement programs benefit the entire community, not just individual residents.³⁵ Non-enterprise districts have the statutory authority to levy taxes, and rely overwhelmingly on property tax revenues and parcel taxes to pay their operational expenses. Non-enterprise districts are subject to the tax and spend limitations of articles XIII A and XIII B of the California Constitution and are generally eligible claimants for reimbursement of state-mandated programs. Services commonly provided by non-enterprise districts include cemetery, fire protection, library, and police services.

In addition to the statutes that provide authority to each special district, the State Controller's Office (SCO) issues an annual report on special districts that identifies those special districts that collect tax revenue and are subject to the spending limitations of article XIII B. On December 13, 2011, SCO issued its last *Special Districts Annual Report* for fiscal year 2009-2010. The report shows that approximately 610, or roughly seven percent of all special districts, are subject to the appropriations limit of article XIII B, thus making them eligible claimants for mandates purposes. Special districts have a statutory duty to submit annual reports to the SCO pursuant to Government Code section 12463.³⁶ The report is required to contain, among other things:

(a) The aggregate amount of taxes levied and assessed against the taxable property in the local agency, which became due and payable during the next preceding fiscal year.

³³ State Controller, *Special Districts Annual Report*, December 13, 2011. (www.sco.ca.gov/Files-ARD-Local/LocRep/2010-11_Special_District.pdf); Little Hoover Commission, *Special Districts: Relics of the Past or Resources for the Future*, p. 70. (<http://www.lhc.ca.gov/studies/155/report155.pdf>)

³⁴ See Senate Local Government, *What's So Special About Special Districts?* (Fourth Edition), October 2010, p. 6. (<http://www.rsrpd.org/admin/Whatsso.pdf>)

³⁵ *Ibid.*

³⁶ Government Code section 12463.

(b) The aggregate amount of taxes levied and assessed against this property collected by or for the local agency during the fiscal year. ...

(e) The assessed valuation of all of the taxable property in the local agency as set forth on the assessment roll of the local agency equalized for the fiscal year, or, if the officers of the county in which the city or district is situated have collected for the city or district the general taxes levied by the city or district for the fiscal year, the assessed valuation of all taxable property.³⁷

If an officer of the district willfully and knowingly rendered a false report to the Controller, that officer would be guilty of a misdemeanor.³⁸ The report submitted by the special districts contains the data upon which the SCO bases its *Special Districts Annual Report*.

Accordingly, Section II of the parameters and guidelines states the following:

Any city, county, city and county, special district that is subject to the tax and spend provisions of articles XIII A and XIII B of the California Constitution and whose costs for this program are incurred from proceeds of taxes, or any "school district" as defined in Government Code section 17519 which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

B. Period of Reimbursement (Section III. of Proposed Parameters and Guidelines)

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. LA County filed the first test claim on October 15, 2002, establishing eligibility for reimbursement for the 2001-2002 fiscal year. Therefore, costs incurred on or after July 1, 2001 are reimbursable under this consolidated test claim, for statutes in effect before July 1, 2001, or later, as specified, for statutes effective after July 1, 2001. The language of Section III. Period of Reimbursement, therefore reflects a reimbursement period beginning July 1, 2001, or later for specified activities added by subsequent statutes.

C. Reimbursable Activities (Section IV. of Proposed Parameters and Guidelines)

Government Code section 17557 provides that "[t]he proposed parameters and guidelines may include proposed reimbursable activities that are reasonably necessary for the performance of the state-mandated program."³⁹ The Commission's regulations provide that parameters and guidelines shall include "a description of the most reasonable methods of complying with the mandate." "The most reasonable methods of complying with the mandate' are those methods

³⁷ Government Code section 53892.

³⁸ Government Code section 53894.

³⁹ Government Code section 17557 (as amended by Stats. 2010, ch. 719 § 32 (SB 856) effective October 19, 2010; Stats. 2011, ch. 144 (SB 112)).

not specified in statute or executive order that are necessary to carry out the mandated program.”⁴⁰

Government Code section 17559 provides that a claimant or the state may petition to set aside a Commission decision not supported by substantial evidence.⁴¹ Substantial evidence has been defined in two ways: first, as evidence of ponderable legal significance...reasonable in nature, credible, and of solid value;⁴² and second, as relevant evidence that a reasonable mind might accept as adequate to support a conclusion.⁴³ The California Supreme Court has stated that “[o]bviously the word [substantial] cannot be deemed synonymous with ‘any’ evidence.”⁴⁴ Moreover, substantial evidence is not submitted by a party; it is a standard of review, which requires a reviewing court to uphold the determinations of a lower court, or in this context, the Commission, if they are supported by substantial evidence. A court will not reweigh the evidence of a lower court, or of an agency exercising its adjudicative functions; rather a court is “obliged to consider the evidence in the light most favorable to the [agency], giving to it the benefit of every reasonable inference and resolving all conflicts in its favor.”⁴⁵

The Commission’s regulations provide that hearings need not be conducted according to strict and technical rules of evidence, but that evidence must be “the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs,” and that hearsay evidence will usually not be sufficient to support a finding unless admissible over objection in a civil action. The regulations also provide for admission of oral or written testimony, the introduction of exhibits, and taking official notice “in the manner and of such information as is described in Government Code section 11515.”⁴⁶ Therefore, reasonably necessary activities, in order to be adopted by the Commission, must be supported by substantial evidence, and that evidence must include something other than hearsay evidence.

LA County has proposed reimbursement for a number of alleged reasonably necessary activities, in its Revised Proposed Parameters and Guidelines, attached as Exhibit C. These are analyzed below, incorporating SCO and DOF comments where appropriate. The claimant has ordered and

⁴⁰ Code of Regulations, Title 2, section 1183.1(a)(4) (Register 96, No. 30; Register 2005, No. 36).

⁴¹ Government Code section 17559(b) (Stats. 1984, ch. 1469, § 1; Stats. 1999, ch. 643 (AB 1679)).

⁴² *County of Mariposa v. Yosemite West Associates* (Cal. Ct. App. 5th Dist. 1998) 202 Cal.App.3d 791, at p. 805.

⁴³ *Desmond v. County of Contra Costa* (1993) 21 Cal.App.4th 330, 335.

⁴⁴ *People v. Bassett* (1968) 69 Cal.2d 122, at p. 139.

⁴⁵ *Martin v. State Personnel Board* (Cal. Ct. App. 3d Dist. 1972) 26 Cal.App.3d 573, at p. 577.

⁴⁶ Code of Regulations, title 2, section 1187.5.

categorized the proposed reasonably necessary activities under headings that approximate, but overstate, the language of the reimbursable activities expressly approved in the test claim statement of decision. The following analysis will determine that some of the activities that LA County proposes are reasonably necessary to implement the mandated activities approved in the test claim statement of decision, and others are beyond the scope of what was approved in the test claim statement of decision, or are not new.

1. Evidence Filed by LA County in Support of its Request

The draft staff analysis pointed out that the claimants had submitted scant evidence that the proposed activities are necessary to implement the mandate: four declarations were submitted, each of which referred to an "Attachment A," prepared by LA County's representative on the test claim; but none of those four declarations directly endorsed the contents of "Attachment A," or stated directly why or how the activities referenced therein are necessary to comply with the mandate. Instead, the declarants stated that they had *reviewed* the attachment, and that the attachment "includes and summarizes" the department's statutory and reasonably necessary activities for the parameters and guidelines.⁴⁷

LA County responded to the draft analysis by submitting new declarations, and a new Attachment A. LA County asserted that each of the new declarations "adds substantial evidence to the record supporting a Commission decision to adopt CPRA Ps&Gs which include the County's revisions."⁴⁸ As discussed above, "substantial evidence" is not a factor or element submitted by a party; it is the standard of review that either supports or fails to support the Commission's decision. And in no event is "substantial evidence" that which compels a particular result, as LA County's assertion suggests: the presence or absence of substantial evidence is considered in the light most favorable to the decision made; in this context, the decision whether to accept LA County's proposed revisions to the parameters and guidelines.

The prior declaration of Diane Reagan stated that "I have reviewed Attachment A which *includes and summarizes* County Counsel's statutory and reasonably necessary activities for inclusion in Los Angeles County's proposed parameters and guidelines as reimbursable service components." Ms. Reagan did not state on her own information and belief that the activities in Attachment A are necessary to implement the mandate, nor indicate any cognizance of what was mandated under prior law.⁴⁹ The new declaration submitted by the claimant states that Ms. Reagan has reviewed the draft staff analysis, and includes new Attachment A, proposing changes, including re-inserting one-time training of employees charged with implementing the CPRA activities. Reimbursement for annual training was previously requested, and staff recommended denial. Ms. Reagan's declaration states as follows:

⁴⁷ Exhibit C, LA County's Proposed Parameters and Guidelines, Exhibits 1-4.

⁴⁸ Exhibit H, LA County's Comments on Draft Staff Analysis, Exhibit 1, at pp. 2-4.

⁴⁹ Exhibit C, LA County's Proposed Parameters and Guidelines, Exhibit 1.

I declare on information and belief that the changes recommended to Commission staff's "reimbursable activities" are required because the provision of new CPRA services, including those to assist CPRA requestors in making a focused and effective search, must be tracked, processed, and provided to the requestor in a timely and cost-efficient manner.⁵⁰

The same result obtains in the declarations of Rick Brouwer and Shaun Mathers, both of whom previously acknowledged having read Attachment A, but neither of whom expressly endorsed its content.⁵¹ New declarations submitted by Mr. Brouwer and Mr. Mathers suggest a greater degree of personal knowledge than was asserted before, and assert more emphatically an understanding of what activities are necessary to comply with the mandate.

However, none of the three new declarations provides any analysis or reasoning to explain why training is necessary to implement the higher level of service approved in the test claim statement of decision, nor why the requirement to assist requestors in making an effective public records request necessarily implies that such requests and searches must be tracked, processed, and provided to the requestor in a timely and efficient manner. As discussed at length below, the amendments to CPRA enacted by the test claim statutes were intended to remedy inadequacies in the provision of public records act services originally enacted in 1968. Even if tracking and processing of requests is necessary, there is no explanation why tracking and processing would not have been necessary under prior law. One-time training to implement the incremental changes is discussed below, but such training must be strictly limited to the increased level of service.

Finally, whatever the change in form and emphasis attempted by the amended declarations, the finding of reasonably necessary activities is still a finding of law, and declarations from claimants may inform that decision, but are not controlling, even in the absence of competing submissions. The self-serving statement that "substantial evidence has been provided by three County declarants supporting a Commission decision to adopt the [parameters and guidelines] as revised by the County" is not persuasive.⁵² If it cannot be said as a matter of law that an activity is either reasonably necessary to implement the mandate, or within the scope of the mandate, that activity cannot be approved. More importantly, "substantial evidence" is a legal standard, which is defined by the contours of a court's review of the Commission's decision; substantial evidence is that which supports a legal finding, not a particular fact or item of evidence proffered by a party, or a quantum of evidence that necessitates or compels a particular result. Thus, "substantial evidence" is developed on the basis of the whole record.

⁵⁰ Exhibit H, LA County's Comments on Draft Staff Analysis, Exhibit 1, at p. 2.

⁵¹ Exhibit C, LA County's Proposed Parameters and Guidelines, Exhibits 3-4.

⁵² Exhibit H, LA County's Comments on Draft Staff Analysis, at p. 4.

The Commission finds that former Attachment A does not provide sufficient evidence of reasonably necessary activities because it lacks clear explanation why the proposed activities are *necessary* to implement the mandated increased levels of service. Rather, these declarations support the assertion that these are the practices of the respective agencies, which is not directly relevant to whether claimants have a legal duty to perform these activities, or whether they are reasonably necessary to implement the mandate.

The Commission finds also that the three additional declarations submitted do little to establish, as a matter of law, that the asserted activities are reasonably necessary to carry out the mandate. None of the three declarations illustrate how the practices of the county and its component agencies are reasonably necessary to implement the reimbursable activities approved by the Commission.

Additionally, the claimant cites to the declaration of Commander Castro, submitted in the County's 2002 test claim filing, in which the declarant states that it is his information and belief that "the new public record duties imposed on the County, *as detailed on the attached list*, are reasonably necessary in complying with the test claim legislation."⁵³ The attached list to which Commander Castro's declaration refers, without explanation or context, states that claimants should be reimbursed for:

One-time Activities

1. Develop policies, protocols.
2. Conduct training on implementing test claim legislation.
3. Purchase computers to monitor and document public record service actions.
4. Purchase or develop data base software for tracking and processing Public Record Act requests.
5. Develop a Web Site for public record disclosure requests.

Continuing Activities

- I. Staff time for:
 - A. Station or branch personnel.
 1. Assistance in defining telephone, walk-in or written requests.
 2. Writing and logging request.
 3. Station-level research.
 4. If availability known, notify requestor.
 5. Indicate date/time available.
 6. If availability not known, forward request to central unit.
 - B. Central Unit Personnel
 1. Assistance in defining telephone, walk-in or written requests.

⁵³ Exhibit H, LA County's Comments on Draft Staff Analysis, at p. 4 [emphasis added].

2. Writing and logging request.
 3. Central Unit research.
 4. If availability known, notify requestor.
 5. Indicate date/time available.
 6. If availability not known:
 - a. consult with specialized personnel.
 - b. document findings.
 - c. notify requestor of results.
- C. County Counsel-legal services to implement and comply with the test claim legislation, including Govt Code 6253.1.⁵⁴

LA County implies that this list should simply be accepted and approved by the Commission, but the submission is insufficiently detailed, and does not demonstrate any consideration of prior law requirements or specifically link the proposed activities to any requirement in law. Research, in particular, whether taking place at the “station-level” or the “Central Unit,” is not meaningfully distinguished from the requirements to make a determination whether records requested are exempt from disclosure, as was required under prior law. More importantly, Commander Castro’s declaration states only an opinion regarding the means by which his department implements CPRA, and that “the County’s new State mandated duties and resulting costs in implementing the test claim legislation are, in my opinion, reimbursable ‘costs mandated by the State,’ as defined in Government Code section 17514.”⁵⁵

The Commission finds that LA County’s submissions are not sufficient to support a finding by the Commission that the county’s proposed reasonably necessary activities are reasonably necessary as a matter of law. However, to the extent that the activities described in Attachment A, and in LA County’s proposed parameters and guidelines, and the newly-submitted exhibits here, are clarifying of the mandated activities approved in the test claim statement of decision, or reasonably define the scope of the approved activities, the suggested activities will be included in the proposed parameters and guidelines. The following analysis will address each proposed activity in turn, maintaining consistency with the test claim statement of decision and distinguishing activities which were required under prior law and are therefore not reimbursable.

2. One-time Activities

a. Developing Policies and Procedures to Implement the Mandate

LA County has proposed reimbursement for the following:

To develop policies, protocols, manuals and procedures for implementing the following reimbursable California Public Record Act (CPRA) provisions:

⁵⁴ Exhibit H, LA County’s Comments on Draft Staff Analysis, at pp. 4-5; Claimant’s Exhibit 5.

⁵⁵ Exhibit H, LA County’s Exhibit 5

- a. Determining whether electronic records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable. (Gov. Code, § 6253.9, subd. (a)(2) (Stats. 2000, ch. 982)).
- b. Within 10 days, determining whether records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable; and, developing or reviewing language to notify the person making the request of the determination and the reasons for the determination. ((Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982)).
- c. When an extension of time is required in complying with the 10 day requirement, developing or reviewing language providing a legal basis for the extension. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982)).
- d. Identifying litigation, claims, and related records which may be disclosable and may be responsive to the request or to the purpose of the request, if stated; and provide suggestions for overcoming any practical basis for denying access to the records or information sought. (Gov. Code, § 6253.1, subds. (a) and (d) (Stats. 2001, ch. 355)).
- e. If a request is denied, in whole or in part, preparing or reviewing a written response to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255, subd. (b) (Stats. 2000, ch. 982)).⁵⁶

The Commission has routinely approved reimbursement for the development of policies and procedures to address the implementation of mandated new programs or increased levels of service determined to be reimbursable. And it is easily imagined that changes to CPRA would necessitate an update of policies and procedures to implement the mandate. However, as will appear below to be a consistently recurring theme, what was approved in the test claim statement of decision was only an *incremental* increase in service: to provide records in *electronic form*; to provide a time frame for response, and to ensure that the response, when denying the request, is in writing; and to place the burden on agencies to assist the public in making effective public records requests.⁵⁷ As discussed in the test claim statement of decision, the duty of government agencies (both state and local) to make records available for inspection reaches back to the 1968 statute, and is therefore not new.⁵⁸ The test claim statement of decision also notes that public records, per the interpretation of the courts, included “every conceivable kind of record that is involved in the governmental process,” and the spirit of the CPRA was “to make disclosable *information* open to the public, not simply the documents prepared, owned, used, or retained by a

⁵⁶ Exhibit C, LA County’s Proposed Parameters and Guidelines, at p. 15.

⁵⁷ See Exhibit A, Test Claim Statement of Decision, at pp. 14-16.

⁵⁸ *Id.*, at p. 12.

public agency.”⁵⁹ Moreover, the Commission found that, “since 1968 public agencies were required to provide copies or exact copies of public records upon a request of identifiable public records.”⁶⁰ The test claim statement of decision also found that the determination whether and to what extent a record is disclosable was not a new activity subject to reimbursement.

The Commission concluded in the test claim statement of decision that the purpose of amending the CPRA to provide for copies of electronic records was to “substantially increase the availability of public records to the public and to reduce the cost and inconvenience to the public associated with large volumes of paper records,” and that therefore “the requirement to provide an electronic copy of a public record kept in an electronic format constitutes a new program or higher level of service subject to article XIII B, section 6 of the California Constitution.”⁶¹

However, because the requirement to provide copies of disclosable public records upon request was an element of prior law,⁶² the claimants cannot receive reimbursement for *making a determination whether a record is disclosable*, or for *providing records* upon request; those activities are not new and were required under prior law. Only the incremental increase in service of providing copies of records *in an electronic format*, and of providing written notice of the determination *within 10 days* whether a record is disclosable, can be reimbursed. And in this context, only the development or updating of policies and procedures to perform these incrementally increased levels of service are reimbursable.

Therefore item a., above, developing a policy or procedure for “Determining whether electronic records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable” is denied. The underlying requirement to determine whether records or parts thereof are disclosable is not new, and there is no meaningful difference between making that determination for physical records and making that determination for electronic records. Similarly, item b., above, developing policies or procedures for “Within 10 days, determining whether records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable; and, developing or reviewing language to notify the person making the request of the determination and the reasons for the determination,” is only reimbursable for updating the existing policy or procedure to provide for the new deadline to provide notice of the determination within 10 days, and to provide for a written notice of the disclosure determination, as these activities are new.

⁵⁹ *Id.*, at p. 13 [citing *Nor. Cal. Police Practices Project v. Craig* (1979) 90 Cal.App.3d 116, p. 123-124].

⁶⁰ *Id.* at p.14. citing former Government Code sections 6256 and 6257 as adopted by Statutes 1968, chapter 1473.

⁶¹ Exhibit A, Test Claim Statement of Decision, at pp. 14-15.

⁶² Former Government Code sections 6256 and 6257 (Stats. 1968, ch. 1473).

LA County's proposed parameters and guidelines do not include any information about the activity of developing policies and procedures for implementing the activities that were approved only for schools and school districts. If policies and procedures are to be reimbursed as a one-time activity for counties, school districts should receive the same treatment since the mandate in this regard is the same for counties and school districts, and therefore receive reimbursement for developing policies and procedures to implement those new mandated activities also.

The Commission finds that the development of policies, protocols, manuals and procedures *to implement the newly mandated activities* identified in Section IV. B. is approved for all claimants, for *one-time reimbursement*, but not for policies and procedures for "[d]etermining whether electronic records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable," and not for policies and procedures for determining whether a record is disclosable, but only for the higher level of service of providing notice of the determination within 10 days. Section IV.A. of the parameters and guidelines authorizes reimbursement for this one-time activity as follows:

Developing policies, protocols, manuals, and procedures, to implement only the activities identified in section IV.B. of these parameters and guidelines. The activities in section IV.B. represent the incremental higher level of service approved by the Commission.

This activity does not include, and reimbursement is not required for, developing policies and procedures to implement California Public Records Act requirements not specifically included in these parameters and guidelines. This activity specifically does not include making a determination whether a record is disclosable, or providing copies of disclosable records.

b. One-Time Training

In the draft analysis, reimbursement for Annual Training was recommended for denial. In comments on the draft staff analysis, LA County answered with a request for reimbursement of one-time training, excluding training on existing requirements of CPRA and provided an explanation of why this was reasonably necessary to implement the mandated activities. The one-time activity proposed for reimbursement by the claimant is as follows:

One-time training of each employee assigned the duties of implementing the reimbursable activities identified in section "IV. REIMBURSABLE ACTIVITIES" of these parameters and guidelines. This training activity does not include and reimbursement is not required for implementing all of the California Public Records Act or instruction regarding making a determination whether a record is disclosable.⁶³

⁶³ Exhibit H, LA County's Comments on Draft Staff Analysis, at p. 7.

As discussed above, the test claim statutes impose only an incremental higher level of service, but that incremental increase includes providing copies of public records in an electronic format, as specified; providing a disclosure determination within 10 days, or explaining why a disclosure determination cannot be provided within that time; providing assistance to the public in making effective public records requests; and providing a written response when a record is determined not to be disclosable. To the extent that these incremental increases in service may require training, one-time training may be approved for each employee whose duties include responding to CPRA requests consistently with the test claim statute.

The Commission finds that one-time training of employees is reasonably necessary to comply with the mandated activities. The parameters and guidelines include the one-time activity of training employees, as follows:

One-time training of each employee assigned the duties of implementing the reimbursable activities identified in section IV.B. of these parameters and guidelines.

This activity does not include, and reimbursement is not required for, instruction on California Public Records Act requirements not specifically included in these parameters and guidelines. This activity specifically does not include instruction on making a determination whether a record is disclosable, or providing copies of disclosable records.

3. On-Going Activity: Acquiring or Developing Technology and Equipment to Track and Process Public Records Requests

LA County has proposed reimbursement for the following activities relating to acquiring or developing technology and equipment:

To develop data base software or manual system(s) for tracking and processing public records request actions to implement reimbursable test claim provisions (as stated above).

To purchase or lease computers to monitor and document public records request actions to implement reimbursable test claim provisions (as stated above). (Use for other purposes is not reimbursable).

To develop or update web site(s) for public record act requests to implement reimbursable test claim provisions (as stated above).⁶⁴

These activities are not established as being reasonably necessary on the basis of the record. As discussed above, none of the four declarations submitted directly supports a finding that the activities proposed are reasonably necessary to comply with the mandated activities. Moreover, none of the four declarations refers to any technological difficulties that could be ameliorated by

⁶⁴ Exhibit C, LA County's Proposed Parameters and Guidelines, at p. 6.

tracking software or documentation. Neither do any of the four declarants specifically cite the tracking of requests as a necessary activity. Finally, none of the other exhibits that LA County has submitted speaks to the necessity of technological methods to “track and process” or “monitor and document” public records requests. The need to “track and process” public record requests is not new, in any event, since the CPRA has been law since 1968 and public record requests have required processing for nearly 35 years.

DOF argues, in its comments on the claimants’ proposed parameters and guidelines, that many of the activities, “including, but not limited to, developing data base software for tracking and processing public records requests appear to be outside the scope of the [statement of decision] as these were likely already required and utilized before this mandate and for purposes other than complying with this mandate.”⁶⁵ LA County does not directly answer that argument in its rebuttal comments, instead arguing that the CPRA amendments giving rise to the test claim were intended to prevent public agencies from ignoring public records requests. LA County argues that “tracking and processing public records act requests to ensure timely compliance of CPRA provisions” is necessary, and should be reimbursable, because without “such systems, the status of requests would be left to memory – easily ignored as in the past.”⁶⁶

Even accepting LA County’s argument that a “system” for tracking and processing of records is essential to comply with the mandate, nothing submitted in the record amounts to substantial evidence that acquiring or developing a data base or purchasing or leasing computers is necessary to comply with the mandated activities approved by the Commission in the test claim statement of decision. Nor does LA County answer DOF’s charge that such methods “were likely already required and utilized before this mandate and for purposes other than complying with this mandate.” Furthermore, the claimants ignore the fact that whatever difficulties in tracking and responding to public records requests might have obtained prior to the enactment of the test claim statutes, the fundamental and existing requirement to make records available and provide copies upon request has not changed; a lost or ignored records request was no more permitted under prior law than it can be permitted now.⁶⁷ The state is not required to provide reimbursement to local government for increased costs of complying with an existing requirement merely because local government did not comply prior law. Compliance with existing law is presumed.

As discussed above, the changes implicated here are incremental. The requirement to respond to a public records request is not new. The bill analysis attached to LA County’s rebuttal

⁶⁵ Exhibit E, DOF Comments on Proposed Parameters and Guidelines

⁶⁶ Exhibit F, LA County’s Rebuttal Comments, at p. 4.

⁶⁷ See Government Code sections 6256 and 6257 [public agencies (both state and local government) have been required to provide “copies or exact copies of public records upon a request that reasonably describes an identifiable record” since the 1968 enactment of CPRA].

comments describes an audit in which it was found that local agencies rejected or ignored public records requests 77% of the time.⁶⁸ LA County cites this as evidence of the need for tracking software and other technology, but it is also evidence that the test claim statute was meant to remedy an inadequacy; that the Legislature was not satisfied that local governments were fully and properly implementing the CPRA, and the Legislature chose to make the requirements more stringent in order to encourage more consistent compliance. To the extent that local governments must implement processes to track records requests to avoid losing them or ignoring them, those requirements are not new; the prior law was not being implemented properly and completely. Moreover, to the extent that existing equipment is inadequate to implement the mandate, replacing such outmoded equipment is not reimbursable because the underlying mandate to receive and respond to public records requests is not new.

LA County's comments on the draft staff analysis continue to assert the need for computers and other technology to implement the mandate. The county requests reimbursement for "the pro rata costs of purchasing and installing software systems permitting key word searches for those requests requiring assistance to the requestor in making a focused and effective search." But LA County still fails to provide any explanation why new technology or equipment is needed, or why new technology or equipment should be reimbursable under this mandate, where, as discussed above, this mandate was meant, at least in part, to be remedial; to correct the failings of local government under prior law to properly receive and respond to public records act requests in a timely manner.

Therefore, the Commission finds that the request for reimbursement for acquiring or developing new technology and equipment is denied, because there is no evidence that these activities are reasonably necessary to implement the limited approved activities in this claim.

4. On-Going Activity: Providing a Copy of a Disclosable Electronic Record

The test claim statement of decision approved reimbursement for *providing a copy of an electronic record* as follows:

*If requested by a person making a public records request for a public record kept in an electronic format, provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies.*⁶⁹

LA County has proposed reimbursement for the following, citing the same code section as authority, as was relied upon in the test claim statement of decision:

⁶⁸ Exhibit F, LA County's Rebuttal Comments, at p. 4.

⁶⁹ Exhibit A, Test Claim Statement of Decision, at p. 27 [citing Government Code section 6253.9, as amended by Statutes 2000, chapter 982].

Determining whether electronic records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable. (Gov. Code, § 6253.9, subd. (a)(2) (Stats. 2000, ch. 982)).

- a. *Receiving, logging and tracking oral (in-person or telephone), written, e-mail and fax requests for electronic public records.*
- b. *Determining whether the electronic public records request falls within the agency's jurisdiction.*
- c. *Determining whether the request reasonably describes any identifiable electronic records(s) and conferring with the requestor if clarification is needed.*
- d. *Meeting and/or conferring with specialized systems and/or other local agency staff to identify access to pertinent electronic records. If external public entities have oversight and/or ownership of the requested electronic data or information, meeting and/or conferring with those entities to provide the requested electronic data or information.*
- e. *Conducting legal reviews, research and analysis of the requested electronic record(s) to determine if the requested electronic record(s) or parts thereof are subject to statutory and case law disclaimers, i.e. are disclosable. Reimbursement includes, but is not limited to, legal staff and/or legal contract services costs and the associated costs of legal data base services.*
- f. *Processing the requested electronic record(s) or parts thereof that are disclosable.*
- g. *Reviewing the electronic record(s) to be sent to the requestor to ensure compliance with statutory and case law exemptions.*
- h. *Preparing, and obtaining supervisory approval and signature of, correspondence accompanying the requested electronic record(s).*
- i. *Copying or saving electronic record(s) and accompanying correspondence.*
- j. *Sending or transmitting the electronic records to the requestor.*
- k. *Tracking the shipment of requested CPRA electronic records.*⁷⁰

LA County's proposed reimbursable activities under this heading suggest that "provid[ing] a copy of a disclosable electronic record," as was approved in the test claim statement of decision,

⁷⁰ Exhibit C, LA County's Proposed Parameters and Guidelines, at pp. 6-7.

necessarily implies making a determination as to whether the record is disclosable. As the test claim statement of decision explored at length, the making of a determination whether a record or part thereof is disclosable is not new. The test claim statement of decision makes clear that local government claimants would have been required under prior law to determine whether a record is disclosable under statutory and case law exemptions, in order to make a record "open to inspection by every person at all times during the office hours of the local agency and [school district]."⁷¹ The activity of making that determination is no different whether the determination applies to electronic records or physical records. Therefore the activities proposed above are not new. Furthermore, the Commission found in the test claim statement of decision that the process of determining that a portion of a record is exempt from disclosure and redacting the document was not new. The Commission found that "[p]rior to the 1981 amendment courts already held that the CPRA requires segregation of exempt materials from nonexempt materials contained in a single document and to make the nonexempt materials open for inspection and copying."⁷²

The activity that was approved, read in context of the test claim analysis, includes only the marginal increase in service to *provide a copy* of a disclosable *electronic record, in an electronic format requested*, as specified; the activity does not include the determination of whether a record is disclosable, and does not include the provision of a copy of a public record. Any of the activities described above that relate to the making of a determination *whether a record is disclosable* are denied, because that determination was required under prior law, in order to make records available for inspection and to provide copies upon request. In fact, even the 1968 statute required disclosure of electronic data: "[c]omputer data shall be provided in a form determined by the agency."⁷³ The inclusion of "computer data," though vague, expresses the Legislature's intent that electronic records should receive differential treatment only insofar as the form in which they would be provided, and further reinforces the view, as found in the test claim statement of decision, that determining whether records are disclosable is not new, and therefore not reimbursable, even where the records are in electronic form. Additionally, any of the above activities related to receiving, logging, tracking of requests, or copying, saving, sending, or transmitting the records requested are not new. These activities are either within the scope of providing access to and copies of physical records under the 1968 statute, or they are not within the scope of the amended statute.

In comments submitted in response to the draft staff analysis, Cost Recovery Systems, Inc. (CRS) objects to this view, and argues that the approved activity in the test claim statement of decision includes sending the records, as part of the new program or higher level of service.

⁷¹ Exhibit A, Test Claim Statement of Decision, at p. 12, [citing former Government Code section 6253 (Stats. 1968, ch. 1473)].

⁷² Exhibit A, Test Claim Statement of Decision, at p. 13 [citing former Government Code section 6257 and *Nor Cal. Police Practices* (1979) 90 Cal.App.3d 116, p. 123-124].

⁷³ Former Government Code section 6256 (Stats. 1968, ch. 1473).

approved. CRS claims that the above analysis contradicts the test claim statement of decision. But CRS' view can only be supported if the phrase "provide a copy of a disclosable electronic record" is read in isolation, and the remainder of the same sentence, "*in the electronic format requested* if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies," is ignored, and the analysis of prior law in the test claim statement of decision is forgotten. The finding made in the test claim statement of decision was that providing a copy of a disclosable electronic record in the format requested, as specified, was a new activity. The higher level of service is imposed by expressly requiring disclosure of public records in electronic format, in addition to the physical format, which was required under prior law and so is not reimbursable. The test claim statement of decision analyzed at length what was required under prior law, and in fact makes very plain that the provision of copies or exact copies of identifiable disclosable public records has been required since 1968:

Former Government Code sections 6256 and 6257 provided:

6256. Any person may receive a copy of any identifiable public record or shall be provided with a copy of all information contained therein. Computer data shall be provided in a form determined by the agency.

6257. A request for a copy of an identifiable public record or information produced therefrom, or certified copy of such record, shall be accompanied by payment of a reasonable fee or deposit established by the state or local agency, or the prescribed statutory fee, where applicable.⁷⁴

As articulated throughout this analysis, the test claim statement of decision approved only an incremental increase in service: where an electronic format requested is one that the agency has used, the agency must provide the requested records in that format. Provision of the records is not a new activity. Accordingly, "sending" the records, in the electronic format, is not a higher level of service, because physical records too would have to be sent.

The activities requested for reimbursement above, under this heading, are therefore denied. The activity of providing a copy of a disclosable electronic record, in an electronic format requested, exactly as approved in the test claim statement of decision, is included in the parameters and guidelines.

However, the test claim statutes,^v as interpreted by the courts, imply that the activity of "providing a copy of a disclosable electronic record" may at times be more involved than simply copying, redacting, and emailing a document. Section 6253.9(b) provides, in pertinent part:

⁷⁴ Exhibit A, Test Claim Statement of Decision, at p. 14 [citing Former Government Code sections 6256 and 6257 (Stats. 1968, ch. 1473)].

[T]he requester shall bear the cost of producing a copy of the record, including the cost to construct a record, and the cost of programming and computer services necessary to produce a copy of the record when either of the following applies:

- (1) In order to comply with the provisions of subdivision (a), the public agency would be required to produce a copy of an electronic record and the record is one that is produced only at otherwise regularly scheduled intervals.
- (2) The request would require data compilation, extraction, or programming to produce the record.

This section does not impose an explicit mandate to conduct activities related to data compilation, extraction, or programming, or a mandate to provide a copy of a record that is produced only at otherwise regularly scheduled intervals. But the section implies that such activities might from time to time be required. However, the section also provides new fee authority to cover those activities. Furthermore, the Attorney General of California assumes, in a published opinion analyzing section 6253.9, that a request for electronic records might “require data compilation, extraction, or programming to produce the record;” and that in that event the fee authorized under section 6253.9 “may additionally include ‘the cost to construct [the] record, and the cost of programming and computer services necessary to produce a copy of the record.’”⁷⁵ This comports with the broad definition of “public records,” and the emphasis on the disclosure of “information,” rather than individual documents.⁷⁶

The same interpretation is accorded in *County of Santa Clara v. Superior Court* (Cal. Ct. App. 6th Dist. 2009) 170 Cal.App.4th 1301. In that case the court found that section 6253.9 permitted the county to charge the requestor fees in excess of the direct cost of duplicating the records, where the county was being asked to produce electronic records “at an unscheduled interval.” The court remanded the case to resolve a factual dispute but first recognized that, if excess costs were shown, the agency may charge “the cost to construct a record, and the cost of programming and computer services necessary to produce a copy of the record...” pursuant to section 6253.9(b).⁷⁷

The Commission therefore finds that providing a copy of an electronic record may include compiling information from disparate sources, extracting information from larger data sets, or writing computer programs or code to cull information, in order to generate an electronic record. However, the Commission also finds that the test claim statutes provide fee authority to offset

⁷⁵ Exhibit X, 88 Ops. Cal. Atty. Gen. 153 (2005).

⁷⁶ Exhibit A, Test Claim Statement of Decision, at p. 5; Government Code section 6250 (Stats. 1968, ch. 1473) [“access to information concerning the conduct of the people's business is a fundamental and necessary right of every person in this state”].

⁷⁷ *County of Santa Clara v. Superior Court* (Cal. Ct. App. 6th Dist. 2009) 170 Cal.App.4th 1301, at p. 1337.

the requirement to “provide a copy of a disclosable electronic record in the electronic format requested,” as discussed below, including fee authority to offset the costs of compiling, extracting, or otherwise generating an electronic record. The SCO is authorized to reduce reimbursement for these activities accordingly, as discussed below. The parameters and guidelines contain the following approved activity:

Provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9(a)(2), Stats. 2000, ch. 982).

This activity includes:

- a. Computer programming, extraction, or compiling necessary to produce disclosable records.*
- b. Producing a copy of an electronic record that is otherwise produced only at regularly scheduled intervals.*

Reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency’s jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records, conducting legal review to determine whether the records are disclosable, processing the records, sending the records, or tracking the records.

Fee authority discussed in section VII. of these parameters and guidelines is available to be applied to the costs of this activity. The Controller is authorized to reduce reimbursement for this activity to the extent of fee authority, as described in section VII.

LA County has proposed a number of changes to the above activity, including re-inserting language providing for reimbursement of technology and equipment costs, and eliminating the above limitation that reimbursement is not required for the costs of determining whether a request describes reasonably identifiable records and identifying access to those records. The “pro rata costs of purchasing and installing software systems permitting keyword searches” is not supported on the record here; the requirement to provide electronic records in a format requested only applies if the format is one that has been used by the agency to create copies for its own use. There is no requirement that all records be made available electronically. The test claim statute does now require an agency to assist a member of the public in making an effective request, but that still fails to justify a complete overhaul of local government’s recordkeeping, as implied by LA County’s request. The pro rata costs of software systems requested are denied. Each of the remaining changes proposed is discussed in other sections of this analysis, and needs no further explanation here. The proposed changes are not incorporated in the parameters and guidelines.

5. On-Going Activities: Responding to a Public Records Act Request Within 10 Days With Either a Notice of Disclosure Determination or Notice of Extension; and, Where a Request is Denied, Responding to the Requestor in Writing.

In the test claim statement of decision the Commission approved reimbursement for three separate activities conducted in response to a public records request, as follows:

Within 10 days from receipt of a request for a copy of records determine whether the request, in whole or in part, seeks copies of disclosable public records in the possession of the local agency or K-14 district and notify the person making the request of the determination and the reasons for the determination. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)

If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to "unusual circumstances" as defined by Government Code section 6253, subdivision (c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982).)

¶...¶

If a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255, subd. (b) (Stats. 2000, ch. 982).)

These three activities are analyzed together for purposes of these parameters and guidelines, and listed together in section IV.B., because, in practice, they impact one another. Note also that the response made within 10 days need not be in writing. Only a notice of extension of the 10 day time limit, or a determination that the records are exempt from disclosure must be made in writing. Therefore oral or telephone notice must be included as a reimbursable means of compliance for the initial notice of the disclosure determination.

a. Within 10 days, provide notice of the disclosure determination.

With respect to the first activity approved under section 6253, LA County has proposed reimbursement for the following:

Within 10 days, determining whether records or parts thereof are not subject to statutory and case law exemptions in order to determine if such records are disclosable; and, developing or reviewing language to notify the person making the request of the determination and the reasons for the determination. ((Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982)).)

a. *Receiving, logging and tracking oral (in-person or telephone), written, e-mail and fax requests to comply with the 10 day time limit to notify the*

requestor if the requested record(s) or parts thereof are disclosable and the reason for the determination.

- b. Determining whether the public record(s) request falls within the agency's jurisdiction.*
- c. Determining whether the request reasonably describes any identifiable records(s) and conferring with the requestor if clarification is needed.*
- d. Meeting and/or conferring with local agency staff to identify access to pertinent records. If external public entities have oversight and/or ownership of the requested data or information, meeting and/or conferring with those entities to provide the requested data or information.*
- e. Conducting legal reviews, research and analysis of the requested records to determine if the requested electronic record(s) or parts thereof are subject to statutory and case law disclaimers, i.e. are disclosable. Reimbursement includes, but is not limited to, legal staff and/or legal contract services costs and the costs of legal data base services.*
- f. Within 10 days of receipt of the public record(s) request, developing and reviewing language to notify the requestor of the disclosure determination and the reasons for the determination.*
- g. Processing and reviewing the record(s) to be sent to the requestor to ensure compliance with statutory and case law exemptions.*
- h. Preparing, and obtaining supervisory approval and signature of, correspondence accompanying the requested record(s).*
- i. Copying or saving record(s) and accompanying correspondence.*
- j. Sending or transmitting the records to the requestor.*
- k. Tracking the shipment of requested CPRA records.⁷⁸*

As discussed above, the determination whether a record is disclosable and the provision of copies upon request, are not new activities and so are not reimbursable. The approved newly-mandated activity is to provide notice to the requestor of the determination within 10 days. This is an *incremental* increase in service, and the focus is not *whether the records are disclosable*, as implied by the claimant's proposed activities, but providing notice to the requestor within 10 days. The plain language of the statute does not impose a requirement to provide the records within 10 days, only to *provide notice* (verbal or written) to the requestor of the determination on the request.

⁷⁸ Exhibit C, LA County's Proposed Parameters and Guidelines, at pp. 8-9.

As discussed throughout this analysis, and in the test claim statement of decision, prior law provided for “the right of every person to inspect any public record, with exceptions.”⁷⁹ The Commission found, in the test claim statement of decision, that “[s]ince 1968, local agencies and K-14 districts were required to make public records open to inspection at all times during the office hours of the local agencies and K-14 districts, by every person, except for public records exempted from disclosure or prohibited from disclosure.”⁸⁰ The Commission also found that “the general duty to make any reasonably segregable portion of a record available for inspection” was not a new program or higher level of service as compared with prior law.⁸¹ Moreover, the Commission found that, “since 1968 public agencies were required to provide copies or exact copies of public records upon a request of identifiable public records.”⁸² The test claim statement of decision also found that the determination whether and to what extent a record is disclosable was not a new activity subject to reimbursement. Therefore, the duty to make a determination as to what records or parts of records were exempt from disclosure or prohibited from disclosure is not a new program or higher level of service. Only the requirement to notify the requestor *within 10 days* is new.

Receiving, logging, and tracking public records requests, as well as determining whether the agency has jurisdiction over the request, and whether the request describes reasonably identifiable records, are all requirements of the public records act under prior law. Similarly, identifying access to pertinent records and conducting legal review would have been required under prior law. Processing and reviewing the records for compliance, as well as preparing supervisory approval and signature of correspondence, copying or saving records and correspondence, sending the records, and tracking shipment are all activities that were required, at least in analog, with respect to physical records subject to disclosure under prior law. Therefore, items (a.) through (e.), and (g.) through (k.), above, are either duplicative or not *new* mandated activities, and must be denied.

The Commission finds that item (f.) - Within 10 days of receipt of the public record(s) request, *developing and reviewing language to notify the requestor of the disclosure determination and the reasons for the determination* - reasonably defines the mandate to provide notice to the requestor within 10 days, and this activity is therefore approved.

In its comments submitted in response to the draft staff analysis, CRS proposed altering the approved activity, on the ground that “developing and reviewing language to notify” was ambiguous. CRS suggested applying the same phrasing as the activity of *notifying a requestor*

⁷⁹ Exhibit A, Test Claim Statement of Decision, at p. 10

⁸⁰ Exhibit A, Test Claim Statement of Decision, at p. 12.

⁸¹ Exhibit A, Test Claim Statement of Decision, at pp. 13-14.

⁸² *Id.* at p.14. citing former Government Code sections 6256 and 6257 as adopted by Statutes 1968, chapter 1473.

when a determination cannot be made within 10 days, as discussed below.⁸³ The Commission agrees that the phrase “drafting, editing, and reviewing a written notice,” as applied in that context, is more specific and clear, and the parameters and guidelines will therefore adjust the phrasing suggested by LA County. CRS also proposed allowing for an oral notification, and reimbursing staff time to make that notification. The Commission finds that orally notifying the requestor is within the scope of the approved activity. Finally, CRS proposed reimbursement for obtaining supervisory review and sending the notice to the requestor, as those activities are approved in a similar context below, where the determination cannot be made within 10 days. The Commission finds that obtaining supervisory review and sending the required notice to the requestor are reasonably within the scope of the approved activity, and are not requirements of prior law. The parameters and guidelines reflect this analysis.

Finally, the activity approved for reimbursement in the conclusion of the test claim statement of decision is written vaguely enough to be interpreted as encompassing activities beyond those approved in the body of the analysis, if not read in the context of the analysis, which are beyond the higher level of service imposed by the test claim statute. For this reason, the Commission defines the scope of the approved activity in the parameters and guidelines to appropriately limit reimbursement to the scope of the test claim statement of decision and the higher level of service imposed by the test claim statutes and to exclude reimbursement for requirements of prior law.

The parameters and guidelines authorize reimbursement for the following activity:

Beginning January 1, 2002, within 10 days from receipt of a request for a copy of records, provide verbal or written notice to the person making the request of the disclosure determination and the reasons for the determination. (Gov. Code, § 6253(c), Stats. 2001, ch. 982).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the determination.*
- 2) Obtaining agency head, or his or her designee, approval and signature of a written notice of determination.*
- 3) Sending or transmitting the notice to the requestor.*
- b. When the 10 day time limit cannot be met due to unusual circumstances, providing notice to the requestor setting forth the reasons for the extension*

With respect to the second activity approved under section 6253, providing a reason for an extension of time, LA County has proposed reimbursement for the following:

⁸³ Exhibit G, CRS Comments on Draft Staff Analysis, at p. 2.

If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to "unusual circumstances" as defined by Government Code section 6253, subdivision (c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253, subd. (c) (Stats. 2001, ch. 982)).

- a. *Reviewing the following "unusual circumstances" (in Government Code section 6253, subdivision (c)(1)-(4)) to determine which are relevant in justifying an extension of the 10 day time limit in providing the requested document(s).*
 - i. *The need to search for and collect the requested records from field facilities or other establishments that are separate from the office processing the request.*
 - ii. *The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records that are demanded in a single request.*
 - iii. *The need for consultation, which shall be conducted with all practicable speed, with another agency having substantial interest in the determination of the request or among two or more components of the agency having substantial subject matter interest therein.*
 - iv. *The need to compile data, to write programming language or a computer program, or to construct a computer report to extract data.*
- b. *Meeting and/or conferring with local agency staff, including legal staff, to determine the date on which a determination is expected to be dispatched to the person making the request. If other establishments have oversight and/or ownership of the requested data or information, meeting and/or conferring with those staff to ascertain an expected determination date.*
- c. *Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched.*
- d. *Preparing, and obtaining agency head, or his or her designee, approval and signature of, the extension notice and accompanying correspondence.*
- e. *Copying or saving the extension notice and accompanying correspondence.*

- f. *Sending or transmitting the notice and accompanying correspondence to the requestor.*
- g. *Tracking delivery of the notice and accompanying correspondence to the requestor.*⁸⁴

The Commission approved, in the test claim statement of decision, reimbursement for “providing written notice” to a requestor when the 10-day time limit must be extended due to unusual circumstances. Based on the intent of the amendments made to CPRA that are the subject of this test claim, this activity should be read as narrowly as possible. The intent and purpose of the amendments to CPRA was to promote access to public records and accountability to the public, and to remedy existing failures in the administration of the CPRA, by providing more specific guidelines for agencies and school districts to respond promptly to public records requests.

Item a. above, restates the “unusual circumstances” that are provided in the test claim statute to justify an extension of time beyond the 10-day time limit, and provides reimbursement for the decisionmaking process of selecting an appropriate justification. The activity approved in the statement of decision is to prepare and send written notice to the requestor when the 10-day time limit cannot be met due to unusual circumstances. The circumstances are enumerated in the code and need not be repeated. Item a. and its sub-parts are therefore denied.

Item b. above is not sufficiently specific. As discussed above, the claimants have not submitted substantial evidence to defend the reasonably necessary activities proposed, and the activity of meeting or conferring with other staff to determine the date on which the determination can be expected is not sufficiently distinguished from item c., “drafting, editing, and reviewing...” Item b. is therefore denied.

Items c. and d. are reasonably within the scope of the mandate. As discussed above, the 10-day time limit is new, and was approved, as was the requirement to inform a requestor when the 10-day time limit must be extended. In the case an extension is necessary, a written notice is due the requestor, identifying the reasons for the extension and the date on which a determination is expected. Items c. and d. include drafting and reviewing that notice, and obtaining the signature of the agency head or his or her designee. These activities are consistent with the mandated activity, are reasonably necessary to comply with the mandated activity, and are therefore approved.

Item e. is denied: there is no requirement to copy or save the notice prepared for the requestor, only to “provide written notice to the person.” It may be a policy of the agencies to save the notice prepared for the requestor, but that activity is not necessary to perform the mandated activity of “providing” written notice.

Item f., to send or transmit the notice, is approved. As discussed above, the requirement to inform the requestor if the 10-day time limit cannot be met is new, and in order to inform the

⁸⁴ Exhibit C, LA County’s Proposed Parameters and Guidelines, at pp. 9-10.

requestor, a written notice must be sent or transmitted. This activity is reasonably within the scope of the approved activity.

Item g. is denied: there is no requirement to track delivery of the written notice or accompanying correspondence.

Items c., d., and f. reasonably describe and explain the process of providing notice to a requestor that the 10-day time limit must be extended, consistently with the activities approved in the test claim statement of decision. These activities are reasonably within the scope of the mandate and are therefore approved.

Thus, the parameters and guidelines authorize reimbursement for the following activity:

Beginning January 1, 2002, if the 10-day time limit to notify the person making the records request of the disclosure determination is extended due to "unusual circumstances" as defined by Government Code section 6253(c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253(c), Stats. 2001, ch. 982).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the extension of time.*
- 2) Obtaining agency head, or his or her designee, approval and signature of, the notice of determination or notice of extension.*
- 3) Sending or transmitting the notice to the requestor.*

c. When a written request is denied, respond in writing.

With respect to the activity approved under section 6255, providing a written response to a written request for inspection or copies of records when the request is denied, LA County has proposed reimbursement for the following:

If a request is denied, in whole or in part, preparing or reviewing a written response to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code § 6255, subd. (b) (Stats. 2000, ch. 982)).

- a. Meeting and/or conferring with staff, including but not limited to legal staff, to review and finalize the analysis, findings and conclusions providing the basis for the denial determination.*
- b. Drafting and editing a written response that includes a determination that the request is denied.*

- c. *Preparing, and obtaining agency head, or his or her designee, approval and signature of, the denial response and accompanying correspondence.*
- d. *Copying or saving the written denial response and accompanying correspondence.*
- e. *Copying or saving the denial response and accompanying correspondence.*
- f. *Sending the denial response and accompanying correspondence to the requestor.*
- g. *Tracking delivery of the denial response and accompanying correspondence to the requestor.*⁸⁵

The requirement to provide a written response is new, and was expressly approved in the test claim statement of decision, as provided above. The incremental increase in service here is to *provide the determination in writing*, and not to make the determination, as repeated throughout this analysis. LA County, in its comments filed in response to the draft staff analysis, argues that staff inappropriately denied reimbursement for “all legal services,” and that “the Commission’s [test claim statement of] decision does not deny reimbursement for all legal services.” LA County argues that the test claim statement of decision “only denies reimbursement for legal service when performed to determine whether the requested records are disclosable.”⁸⁶ The Commission agrees that the test claim statement of decision denied legal research and review to determine whether a record is disclosable, and throughout this analysis the same approach is adopted. LA County cites to the Commission’s hearing on the test claim, in which Commissioner Alex stated, “...the idea that you need some legal advice on how to proceed initially is pretty clear.”⁸⁷ It is not clear, from the county’s reliance on this off-hand remark, or from the comments on the draft staff analysis, exactly what sort of legal services the county proposes for reimbursement. If the “legal advice on how to proceed initially” is encompassed in the training of existing employees and the development of policies and procedures with respect to the activities approved by the Commission, those activities are approved above. If the county proposes any other legal services or advice for reimbursement, those activities must be distinguished from legal review regarding disclosure. It is not the Commission’s purview to assume or otherwise guess the activities for which claimants might wish to claim reimbursement; a successful claimant must describe the activities for which reimbursement is sought with some particularity. The Commission holds to the test claim analysis, finding that legal review for purposes of determining whether requested records are disclosable is not reimbursable. However, the Commission does recognize that a denial of a request under CPRA may lead to

⁸⁵ Exhibit C, LA County’s Proposed Parameters and Guidelines, at p. 12.

⁸⁶ Exhibit H, LA County Comments on Draft Staff Analysis.

⁸⁷ Exhibit H, LA County’s Comments on Draft Staff Analysis, at p. 1.

litigation. Therefore review of the language in the written notice by an agency's legal staff may be necessary, and is reasonably within the scope of providing a written notice when a request is denied.

Additionally, as discussed above in similar context, drafting and editing a response, obtaining approval and signature of the denial response, and sending the response are also within the scope of the approved activity.

Item d. is not required: there is no requirement to copy or save the denial response, and no consequence for failure to do so; it may be a policy of the agencies to save denial responses, but it is not required by the statute. Item e. is duplicative, and is not required, and is therefore denied. Item g. is not established as necessary; there would seem to be no consequence in the test claim statute for failing to track delivery of a denial response.

The parameters and guidelines identify the following activities for reimbursement:

Beginning July 1, 2001, if a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255(b) (Stats. 2000, ch. 982)).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the determination. This may include legal review of the written language in the notice. However, legal research and review of the law and facts that form the basis of the denial are not reimbursable.*
- 2) Obtaining agency head, or his or her designee, approval and signature of the notice of determination.*
- 3) Sending or transmitting the notice to the requestor.*
- d. Limiting language applicable to these three activities.*

The three activities described under section 4., above, providing notice of the disclosure determination in response to a public records act request within 10 days; providing notice of an extension when the 10-day time limit cannot be met; and, where a request is denied, responding to the requestor in writing; are all limited by the same prior law requirements. Prior law required a determination regarding whether records were disclosable; prior law required receiving and processing public records requests; prior law required determining whether records were within the jurisdiction and possession of the agency; and prior law required sending or transmitting the records, if the request was granted. Therefore, the following limits on reimbursement are included in the parameters and guidelines after activity c.:

Reimbursement for activities 2a., 2b., and 2c. is not required for making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction,

determining whether the request describes reasonably identifiable records, identifying access to records, conducting legal review to determine whether the records are disclosable, processing the records, sending the records, or tracking the records.

6. On-Going Activity: Assisting the Public in Making Effective Records Requests

The test claim statement of decision approved reimbursement for the following:

When a member of the public requests to inspect a public record or obtain a copy of a public record:

- a. Assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;*
- b. Describe the information technology and physical location in which the records exist; and*
- c. Provide suggestions for overcoming any practical basis for denying access to the records or information sought.*

These activities are not reimbursable when:

- *The public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253;*
- *The public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or*
- *The public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d) (Stats. 2001, ch. 355)).⁸⁸*

LA County has proposed reimbursement for the following:

When a member of the public requests to inspect a public record or obtain a copy of a public record:

- a. assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;*
- b. describe the information technology and physical location in which the records exist; and*

⁸⁸ Exhibit A, Test Claim Statement of Decision, at p. 28.

- c. *provide suggestions for overcoming any practical basis for denying access to the records or information sought.*

To implement Sections (9) a., b., c. (above):

- (i) *Receiving, logging and tracking oral (in-person or telephone), written, e-mail and fax requests to comply with public requests to inspect a public record or obtain a copy of a public record.*
- (ii) *Determining whether the public record(s) request falls within the agency's jurisdiction.*
- (iii) *Determining whether the request reasonably describes any identifiable records(s) and conferring with the requestor if clarification is needed.*
- (iv) *Meeting and/or conferring with local agency staff to identify access to pertinent records. If external public entities have oversight and/or ownership of the requested data or information, meeting and/or conferring with those entities to provide the requested data or information.*
- (v) *Conducting legal reviews, research and analysis of the requested records to determine if the requested record(s) or parts thereof are subject to statutory and case law disclaimers, i.e. are disclosable. Reimbursement includes, but is not limited to, legal staff and/or legal contract services costs and the costs of legal data base services.*
- (vi) *Identifying litigation, claims, and related record(s) which may be disclosable and may be responsive to the request or to the purpose of the request, if stated; and provide suggestions for overcoming any practical basis for denying access to the records or information sought.*
- (vii) *Developing and reviewing language to notify the requestor of the disclosure determination and the reasons for the determination.*
- (viii) *Processing and reviewing the record(s) to be sent to the requestor to ensure compliance with statutory and case law exemptions.*
- (ix) *Preparing, and obtaining supervisory approval and signature of, correspondence accompanying the requested record(s).*
- (x) *Copying or saving record(s) and accompanying correspondence.*
- (xi) *Sending or transmitting the records to the requestor.*

These activities are not reimbursable when:

- 1) *the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253;*
- 2) *the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or*
- 3) *the public agency makes available an index of its records. (Gov. Code, § 6253.1, subds. (a) and (d) (Stats. 2001, ch. 355)).⁸⁹*

In its comments on the draft staff analysis, LA County proposed isolating public records requests that require assistance to the requestor, and treating them differently from all other requests, ensuring that such requests are fully reimbursable, including activities specifically denied in the test claim decision if assistance to the requestor is involved. For example, where staff recommended approving reimbursement for *providing a copy of a disclosable electronic record in an electronic format*, as discussed above, staff also recommended the following limitation:

This activity does not include, and reimbursement is not required for the costs of determining whether the record is disclosable; receiving public records act requests; tracking requests; processing requests; determining whether a request describes reasonably identifiable records and identifying access to those records; retrieving records, or sending the records to the requestor.

LA County proposed to add, and to strike, the following language:

This activity does not include, and reimbursement is not required for the costs of determining whether the record is disclosable; receiving public records act requests not requiring assistance to the requestor in making a focused and effective search; tracking requests not requiring assistance to the requestor in making a focused and effective search; processing requests not requiring assistance to the requestor in making a focused and effective search; ~~determining whether a request describes reasonably identifiable records and identifying access to those records; retrieving records, or sending the records to the requestor.~~

Similar language, if not identical, is proposed for a number of other activities in the proposed parameters and guidelines, including the activity of providing assistance to the public in making effective public records act requests, as discussed in this section.⁹⁰ Other than the three declarations discussed above, which contain nothing more than bare assertion, LA County has submitted no evidence or explanation that would justify reimbursement for receipt of a records request that requires assistance to the requestor; or for tracking and processing such a request. The higher level of service approved is *to provide assistance to the public in making an effective*

⁸⁹ Exhibit C, LA County's Proposed Parameters and Guidelines, at pp. 10-12.

⁹⁰ See e.g., Exhibit H, LA County's Comments on Draft Staff Analysis, at pp. 8; 9; 11.

records request; there is no implication that handling the records request, once made, is a new program or higher level of service. The underlying prior law requirements to provide access to disclosable records, and to provide copies or exact copies, as discussed above, apply with equal force to public records act requests that require assistance to the requestor.⁹¹ There is no evidence that tracking or processing a request is necessary, or if necessary, that tracking and processing are not requirements of prior law; and, receipt of records requests is clearly not new, as discussed throughout this analysis. The declarations submitted state that these activities are necessary to provide the records in a timely and cost-efficient manner, but there is nothing in the language of the statute, or implied by the test claim statute or any of the test claim findings that would justify reimbursement for activities that are either not new, or not required. Providing the records in a timely manner was always a requirement;⁹² it was simply not adequately implemented. Moreover, cost-efficiency is not a requirement of CPRA; there is no suggestion that cost should be a factor in refusing disclosure, or that the state has any interest in making the CPRA requirements inexpensive for local government; the focus has always been on the public's right to access information.⁹³ The language that LA County proposes to add must be denied. The language that LA County proposes to strike is addressed below.

Proposed reimbursable activities (i) and (ii) above – receiving public records requests and determining whether the request is within the agency's jurisdiction – are not new. As discussed throughout this analysis, agencies had a duty under prior law to receive public records requests; and the duty to determine whether the request is within the agency's jurisdiction is implied from the duty to determine whether a record is disclosable.⁹⁴ Similarly, activities (iv), (v), (vii), and (viii), above, restate the legal review that would be required under prior law pursuant to the requirement to make all public records available, subject to exemptions. Items (iv) and (v) describe the process of identifying access to requested records and reviewing for disclosable material (i.e., reviewing for exemptions from disclosure), and items (vii) and (viii) describe the making of the disclosure determination and the review of that determination. All four of these activities were required under prior law, and none relate to or explain the activity of assisting the public with an effective records request. Item (ix) is duplicative, and does not relate to or explain the activity of assisting the public in making an effective request. Items (ix) and (x) are not required activities, where public records are to be disclosed: an agency head is only required

⁹¹ Former Government Code sections 6253; 6256; 6257 (Stats. 1968, ch. 1473).

⁹² Former Government Code section 6253 required records to be open to inspection during regular business hours; this implies that records should be made available on demand.

⁹³ See Former Government Code section 6250 (Stats. 1968, ch. 1473) ["In enacting this chapter, the Legislature, mindful of the right of individuals to privacy, finds and declares that access to information concerning the conduct of the people's business is a fundamental and necessary right of every citizen of this state."].

⁹⁴ See Exhibit X, Government Code 6253 (Stats. 1968, ch. 1473).

to sign a determination that records will not be disclosed, or a notice of extension of the time limit. And there is no requirement to copy or save records and accompanying correspondence; the requirement is merely to send the records. Thus, the activity to copy or save records is not reasonably necessary to implement the mandate to “send” the records. Item (xi) is required, but is not new: disclosable records would have to be sent or transmitted under prior law as well.

The requirement that local agencies and school districts must assist members of the public in making an effective public records act request is new, as approved in the test claim statement of decision, but is only an incremental increase in service, as discussed in similar context above. Therefore, items (i), (ii), (iv), (v), (vii), (viii), (ix), (x), and (xi) are not reasonably necessary to comply with the incremental increase in service.

Activity (vi) “Identifying litigation, claims, and related record(s)” is narrower than the requirement the test claim statute (which requires “identifying records and information which may be disclosable and may be responsive...”)⁹⁵ and is redundant. Therefore, it is denied as written. The intent of placing the burden on the agency to assist the public in making an effective records request necessarily includes identifying records and information which “may be disclosable and may be responsive to the request or to the purpose of the request.” The intent of the statutory change, and the activity approved in the test claim statement of decision, is to require an agency to interpret a request generously, with a bias toward identifying all relevant information. However, this activity not does not include determining whether such relevant information is disclosable, since that activity is not new and was specifically denied in the test claim statement of decision,

Thus, of the above activities, only a portion of activity (iii), “[d]etermining whether the request reasonably describes any identifiable records(s) and conferring with the requestor if clarification is needed,” is reasonably within the scope of the approved activity of assisting the public. Activity (iii), is therefore partially approved: “conferring with the requestor” for clarification is implied by the statutory change and the activity as approved in the test claim statement of decision. But “[d]etermining whether the request reasonably describes any identifiable records(s)” is not new; this is an essential part of providing access to or copies of disclosable public records, as required under provisions of CPRA dating back to 1968.⁹⁶ In light of this long-standing requirement of prior law, in many of the approved activities in the draft proposed parameters and guidelines, staff recommended including the following limiting language:

Reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining

⁹⁵ Government Code section 6253.1 (Stats. 2001, ch. 355 (AB 1014)).

⁹⁶ Former Government Code section 6256 (Stats. 1968, ch. 1473) [“Any person may receive a copy of any identifiable public record or shall be provided with a copy of all information contained therein.”].

whether the request falls within the agency's jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records...

In each activity to which this limiting language was applied, LA County proposed striking the phrase "determining whether the request describes reasonably identifiable records, [and] identifying access to records..." LA County did not explain this proposed change, other than to reiterate, in each of the three *new declarations*, that "I declare on information and belief that the Commission staff fairly state the activities reasonably necessary in implementing new CPRA services *except for the changes I recommend which are found (highlighted) in Attachment A.*"⁹⁷ As discussed in this section, determining whether a request describes reasonably identifiable records is not new. And, as discussed above, the declarations indicate no consideration of prior law, and therefore cannot be relied upon in conducting a mandates analysis. The limitation on reimbursement is left intact in the proposed parameters and guidelines, including the approved activity of assisting the public; LA County's proposed changes are denied.

The Commission finds that activity (iii), above, is partially approved. The parameters and guidelines authorize reimbursement for the following activities:

When a member of the public requests to inspect a public record or obtain a copy of a public record, the local agency or K-14 school district shall (1) assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated; (2) describe the information technology and physical location in which the records exist; and (3) provide suggestions for overcoming any practical basis for denying access to the records or information sought.

This activity includes:

- i. Conferring with the requestor if clarification is needed to identify records requested.*
- ii. Identifying record(s) and information which may be disclosable and may be responsive to the request or to the purpose of the request, if stated.*
- iii. Providing suggestions for overcoming any practical basis for denying access to the records or information sought.*

These activities are not reimbursable when: (1) the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253; (2) the public agency determines that the request should be denied and bases that determination solely on an exemption listed in

⁹⁷ Exhibit H, LA County's Comments on Draft Staff Analysis, at pp. 2-4.

Government Code section 6254; or (3) the public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d) (Stats. 2001, ch. 355)).

In addition, reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, conducting legal review, processing the records, obtaining supervisory review, sending the records, or tracking the records.

7. On-Going Activity: Redaction and Removal of Home Addresses and Telephone Numbers Upon Request, for K-12 School Districts Only.

The remaining activities approved in the parameters and guidelines for Government Code section 6254.3 are those affecting only school districts, and are approved as written in the test claim statement of decision, with only slight reorganization. Those activities are, in summary, to “redact or withhold the home address and telephone number of employees of K-12 school districts and county offices of education from records that contain disclosable information,” and to “remove the home address and telephone number of an employee from any mailing lists that the K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-12 school district or county office of education to contact the employee.”⁹⁸ The Commission approves these activities, as stated in the test claim statement of decision, without substantial analysis.

8. Time Studies

In the revised proposed parameters and guidelines LA County proposed allowing actual cost claiming by way of time studies. Staff did not include this language in the draft parameters and guidelines because it was not addressed in the claimant's narrative, and the Commission's boilerplate language does not normally include provision for time studies.

In its comments on the draft staff analysis, LA County has requested inclusion of language in the parameters and guidelines authorizing claiming through time studies.⁹⁹ The language requested by LA County is not justified on the record, but the following is inserted in the parameters and guidelines, recognizing that time studies are a claiming tool that has been approved in prior test claims:

Claimants may use time studies to support salary, benefit, and associated indirect costs when an activity is task-repetitive. Activities that require varying levels of effort are not appropriate for time studies. Time study usage is subject to the review and audit conducted by the State Controller's Office.

⁹⁸ Exhibit A, Test Claim Statement of Decision, at p. 27.

⁹⁹ Exhibit H, LA County's Comments on Draft Staff Analysis, at pp. 12-13.

D. Offsetting Revenues (Section VII. of Parameters and Guidelines)

In adopting parameters and guidelines, the Commission is required by Government Code section 17557 to determine the “amount to be subvended” under the Constitution. Specifically, the Commission’s regulations require parameters and guidelines to identify offsetting revenues that may apply to the program as follows:

- i. Dedicated state and federal funds appropriated for this program
- ii. Non-local agency funds dedicated for this program.
- iii. Local agency’s general purpose funds for this program.
- iv. Fee authority to offset partial costs of this program.¹⁰⁰

The SCO has the authority to reduce reimbursement to an eligible claimant, to the extent of fee authority created by the test claim statute (or another provision), which must in turn be identified in the parameters and guidelines. A reduction in this manner is consistent with Article XIII B, section 6, which requires subvention only when the costs in question can be recovered solely from tax revenues.¹⁰¹

Thus, fee authority given to local government agencies and school districts that *can* be used for costs of a mandated program is required to be identified as a source of offsetting revenues in the parameters and guidelines, and required to be offset against costs claimed, to the extent of the authority. Fee authority granted by the Legislature provides a mechanism by which funds other than local tax revenues can be used for costs of the program. A claimant is not in need of the protection offered by article XIII B, section 6, to the extent of the revenues that can be raised by authorized fees, and cannot show increased costs mandated by the state, consistently with sections 17556(d) and 17514, to the extent of the fee authority granted.

1. Some special districts have potential offsetting revenues that pay for the program.

In 1978, after article XIII A was adopted by the voters through Proposition 13, the Legislature enacted Government Code section 16270 to state its intent that special districts with authority to charge fees should rely on the fees and charges for raising revenue due to the lack of availability of property tax revenue after the 1978-79 fiscal year.

The Legislature finds and declares that many special districts have the ability to raise revenue through use charges and fees and that the ability to raise revenue directly from the property tax for district operations has been eliminated by Article XIII A of the California Constitution. It is the intent of the Legislature that such districts rely on user fees and charges for raising revenue due to the lack of

¹⁰⁰ Code of Regulations, Title 2, section 1183.1 (Register 2005, No. 36).

¹⁰¹ *County of Fresno, supra*, 53 Cal.3d at p. 487.

the availability of property tax revenues after the 1978-79 fiscal year. Such districts are encouraged to begin the transition to user fees and charges during the 1978-79 fiscal year.

Thus, special districts, generally eligible to claim reimbursement because they are subject to the tax and spend limitations of the Constitution, may still have the authority to charge fees and assessments that pay for the mandated program and not be entitled to mandate reimbursement. If fee revenue is used by the district to pay for general administration costs of the district, including the expenses to comply with the CPRA program, then reimbursement is not required in that case.

An example is highlighted in a report issued in May 2000 by the Little Hoover Commission entitled "Special Districts: Relics of the Past or Resources for the Future."¹⁰² The report, beginning on page 67, discusses enterprise special districts that have the authority to charge fees and assessments for their services, but also collect property tax revenue. The report indicates that in fiscal year 1996-1997, enterprise districts received \$421 million in property tax revenue, and a sizable portion of that revenue (more than \$100 million) went to 15 enterprise districts. Page 70 of the report highlights three special districts that used all of their property tax revenue in fiscal year 1996-1997 to pay for debt service and capital projects. Under these circumstances, then, the remaining expenses of the district, including the cost of compliance with the CPRA, would be paid through revenue collected from fees and reimbursement would not be required.

Thus, the boilerplate language in Section VII of the parameters and guidelines addressing offsetting revenue states the following:

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees or assessments collected, including those collected by special districts, which fund the cost of the mandated activities; federal funds; and other state funds, shall be identified and deducted from this claim.

2. Fee authority in Government Code sections 6253 and 6253.9.

Here In addition, the fee authority found in Government Code sections 6253 and 6253.9 must be identified in the parameters and guidelines, and the SCO may reduce reimbursement to the extent of direct costs that are permissible subjects of the fees.

Government Code section 6253 provides, in pertinent part:

Except with respect to public records exempt from disclosure by express provisions of law, each state or local agency, upon a request for a copy of records

¹⁰² Little Hoover Commission, *Special Districts: Relics of the Past or Resources for the Future*,” (<http://www.lhc.ca.gov/studies/155/report155.pdf>)

that reasonably describes an identifiable record or records, shall make the records promptly available to any person *upon payment of fees covering direct costs of duplication*, or a statutory fee if applicable.¹⁰³

Section 6253.9 provides, in pertinent part:

(a) Unless otherwise prohibited by law, any agency that has information that constitutes an identifiable public record not exempt from disclosure pursuant to this chapter that is in an electronic format shall make that information available in an electronic format when requested by any person and, when applicable, shall comply with the following:

(1) The agency shall make the information available in any electronic format in which it holds the information.

(2) Each agency shall provide a copy of an electronic record in the format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. *The cost of duplication shall be limited to the direct cost of producing a copy of a record in an electronic format.*

(b) Notwithstanding paragraph (2) of subdivision (a), *the requester shall bear the cost of producing a copy of the record, including the cost to construct a record, and the cost of programming and computer services necessary to produce a copy of the record* when either of the following applies:

(1) In order to comply with the provisions of subdivision (a), the public agency would be required to produce a copy of an electronic record and the record is one that is produced only at otherwise regularly scheduled intervals.

(2) The request would require data compilation, extraction, or programming to produce the record.¹⁰⁴

Section 6253, above, provides that agencies shall make disclosable records “promptly available to any person upon payment of fees covering *direct costs of duplication*,” or statutorily defined fees, where applicable. Section 6253.9(a)(2), above states that the costs of duplication generally must be limited to direct costs of producing copies. This would include, for example, the cost of a flash drive. Subdivision (b) provides that “the requester shall bear the cost of producing a copy of the record,” if the agency is compelled to produce the record other than at the regularly scheduled time, or if the request requires data compilation, extraction, or programming.

¹⁰³ Government Code section 6253 (Stats. 1998, ch. 620 (SB 143); Stats. 1999, ch. 83 (SB 966); Stats. 2000, ch. 982 (AB 2799); Stats. 2001, ch. 355 (AB 1014)) [derived from former Government Code section 6257 (Stats. 1981, ch. 968)].

¹⁰⁴ Government Code section 6253.9 (added by Stats. 2000, ch. 982 (AB 2799)).

In the context of paper records, the courts have held that “[t]he direct cost of duplication is the cost of running the copy machine, and conceivably also the expense of the person operating it.” The courts contend that direct cost “does not include the ancillary tasks necessarily associated with the retrieval, inspection and handling of the file from which the copy is extracted.”¹⁰⁵ In the context of electronic records, “the statute allows an agency to recover specified ancillary costs in either of two cases: (1) when it must ‘produce a copy of an electronic record’ between ‘regularly scheduled intervals’ of production, or (2) when compliance with the request for an electronic record ‘would require data compilation, extraction, or programming to produce the record.’” The court in *County of Santa Clara* held that pursuant to section 6253.9, “[u]nder those circumstances, the agency may charge ‘the cost [of staff] to construct a record, and the cost of programming and computer services necessary to produce a copy of the record’”¹⁰⁶

In this test claim, reimbursement is required for the increased level of service mandated by providing a copy of an electronic record, which the court in *Santa Clara* recognizes may at times require “data compilation, extraction, or programming.” The fee authority under sections 6253 and 6253.9(a), as discussed, extends to the *direct costs* of providing copies of disclosable public records, and may not be applied to cover the costs of retrieving records to comply with a request. And the fee authority found in section 6253.9(b) also extends to the costs of programming, extraction, and compiling required to construct a record.

Based on the courts’ interpretation of sections 6253 and 6253.9, the Commission finds that the test claim statutes provide fee authority to offset the direct costs of “provid[ing] a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies.”¹⁰⁷ The Commission also finds fee authority for the costs of staff “construct[ing] a record, and the cost of programming and computer services necessary to produce a copy of the record,” when “the record is one that is produced only at otherwise regularly scheduled intervals...[or]... would require data compilation, extraction, or programming to produce the record.”¹⁰⁸

The remaining activities required under the test claim statutes, including responding in writing to public records requests within 10 days, assisting the public in making effective public records requests, and redacting employees’ home addresses and phone numbers, are not permissible subjects of the identified fee authority. The parameters and guidelines reflect this analysis.

¹⁰⁵ Exhibit X, *North County Parents Organization v. Department of Education (North County)* (Cal. Ct. App. 4th Dist. 1994) 23 Cal.App.4th 144, at p. 148.

¹⁰⁶ Exhibit X, *County of Santa Clara v. Superior Court* (Cal. Ct. App. 6th Dist. 2009) 170 Cal.App.4th 1301, at p. 1336.

¹⁰⁷ Exhibit A, Test Claim Statement of Decision, at p. 27.

¹⁰⁸ Government Code section 6253.9 (Stats. 2000, ch. 982 (AB 2799)).

In comments on the draft staff analysis, DOF suggested a small, non-substantive change to the language recommended by staff regarding fee authority. Rather than focusing on the records requested, as was the case in the test claim statement of decision and the case law on point, DOF's version focuses on the request, and what is required to satisfy the request. The Commission finds that DOF's proposed language has the same substantive effect as the language recommended in the draft proposed parameters and guidelines, and focuses more clearly on the request, rather than the records requested.¹⁰⁹ DOF's proposed language is therefore incorporated in the parameters and guidelines, as follows:

Revenue from the fee authority authorized in Government Code sections 6253 and 6253.9(a)(2) and (b), as added by Statutes 2000, chapter 982, shall be identified and deducted from the following costs claimed:

- 1. The direct costs of providing a copy of a disclosable electronic record in the electronic format requested; and*
- 2. If the request requires data compilation, extraction, or programming to produce the record, or if the record is one that is otherwise produced only at regularly scheduled intervals, the cost of producing the record including the cost to construct it, and the cost of programming and computer services necessary to produce the copy of the electronic record.*

V. CONCLUSION

For the foregoing reasons the Commission hereby adopts the attached proposed parameters and guidelines, providing for actual cost reimbursement of the activities approved in the test claim statement of decision and the reasonably necessary activities approved, as analyzed above.

¹⁰⁹ Exhibit I, DOF Comments on Draft Staff Analysis.

PROPOSED CORRECTED PARAMETERS AND GUIDELINES

Government Code Sections 6253, 6253.1, 6253.9, 6254.3, and 6255

Statutes 1992, Chapters 463 (AB 1040); Statutes 2000, Chapter 982
(AB 2799); and Statutes 2001, Chapter 355 (AB 1014)

California Public Records Act

02-TC-10 and 02-TC-51

Period of reimbursement begins on July 1, 2001, or later for specified activities
added by subsequent statutes

I. SUMMARY OF THE MANDATE

The California Public Records Act (CPRA) provides for the disclosure of public records kept by the state, local agencies, school districts and community college districts, and county offices of education. On May 26, 2011, the Commission on State Mandates (Commission) adopted a statement of decision finding that the test claim statutes impose a partially reimbursable state-mandated program upon local agencies and K-14 school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission approved this test claim for the following reimbursable activities which impose an incremental increase in the level of service required under prior law:

1. If requested by a person making a public records request for a public record kept in an electronic format, provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9(a)(2) (Stats. 2000, ch. 982)).
2. Within 10 days from receipt of a request for a copy of records, notify the person making the request of the determination regarding whether the records are disclosable and the reasons for the determination. (Gov. Code, § 6253(c) (Stats. 2001, ch. 982)).
3. If the 10-day time limit of Government Code section 6253 is extended by a local agency or K-14 district due to “unusual circumstances” as defined by Government Code section 6253(c)(1)-(4) (Stats. 2001, ch. 982), provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253(c) (Stats. 2001, ch. 982)).
4. If a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255(b) (Stats. 2000, ch. 982).)
5. When a member of the public requests to inspect a public record or obtain a copy of a public record:
 - a. Assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated;

- b. Describe the information technology and physical location in which the records exist; and
- c. Provide suggestions for overcoming any practical basis for denying access to the records or information sought.

These activities are not reimbursable when:

- The public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253;
 - The public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or
 - The public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d) (Stats. 2001, ch. 355)).
6. For K-12 school districts and county offices of education only, the following activities are eligible for reimbursement:

- a. Redact or withhold the home address and telephone number of employees of K-12 school districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to K-12 school district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents. (Gov. Code, § 6254.3(a) (Stats. 1992, ch. 463).)

- b. Remove the home address and telephone number of an employee from any mailing lists that the K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-12 school district or county office of education to contact the employee. (Gov. Code, § 6254.3(b) (Stats. 1992, ch. 463).)

II. ELIGIBLE CLAIMANTS

Any city, county, ~~and city and county~~, special district that is subject to the tax and spend provisions of articles XIII A and XIII B of the California Constitution and whose costs for this program are incurred from proceeds of taxes, or any "school district" as defined in Government Code section 17519 which incurs increased costs as a result of this mandate, is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e), states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The County of Los Angeles filed the first test claim on October 15, 2002, establishing eligibility for reimbursement for the 2001-2002 fiscal year. Therefore, costs incurred pursuant to the test claim statutes are reimbursable on or after July 1, 2001.

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency or school district may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code § 17560(b)).
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable to and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Claimants may use time studies to support salary, benefit, and associated indirect costs when an activity is task-repetitive. Activities that require varying levels of effort are not appropriate for

time studies. Time study usage is subject to the review and audit conducted by the State Controller's Office.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

A. One Time Activities: Development of Policies and Procedures, and Training Employees to Implement the Mandate

1. Developing policies, protocols, manuals, and procedures, to implement only the activities identified in section IV.B. of these parameters and guidelines. The activities in section IV.B. represent the incremental higher level of service approved by the Commission.

This activity does not include, and reimbursement is not required for, developing policies and procedures to implement California Public Records Act requirements not specifically included in these parameters and guidelines. This activity specifically does not include making a determination whether a record is disclosable, or providing copies of disclosable records.

2. One-time training of each employee assigned the duties of implementing the reimbursable activities identified in section IV.B. of these parameters and guidelines.

This activity does not include, and reimbursement is not required for, instruction on California Public Records Act requirements not specifically included in these parameters and guidelines. This activity specifically does not include instruction on making a determination whether a record is disclosable, or providing copies of disclosable records.

B. Ongoing Activities

1. Provide a copy of a disclosable electronic record in the electronic format requested if the requested format is one that has been used by the agency to create copies for its own use or for provision to other agencies. (Gov. Code, § 6253.9(a)(2) (Stats. 2000, ch. 982)).

This activity includes:

- a. Computer programming, extraction, or compiling necessary to produce disclosable records.
- b. Producing a copy of an electronic record that is otherwise produced only at regularly scheduled intervals.

Reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records, conducting legal review to determine whether the records are disclosable, processing the records, sending the records, or tracking the records.

Fee authority discussed in section VII. of these parameters and guidelines is available to be applied to the costs of this activity. The Controller is authorized to reduce reimbursement for this activity to the extent of fee authority, as described in section VII.

2. Upon receipt of a request for a copy of records, a local agency or K-14 school district must perform the activities in a., b., or c. as follows:
- a. Beginning January 1, 2002, within 10 days from receipt of a request for a copy of records, provide verbal or written notice to the person making the request of the disclosure determination and the reasons for the determination. (Gov. Code, § 6253(c), Stats. 2001, ch. 982);

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the determination.
- 2) Obtaining agency head, or his or her designee, approval and signature of a written notice of determination.
- 3) Sending or transmitting the notice to the requestor.

- b. Beginning January 1, 2002, if the 10-day time limit to notify the person making the records request of the disclosure determination is extended due to "unusual circumstances" as defined by Government Code section 6253(c)(1)-(4) (Stats. 2001, ch. 982), the agency head, or his or her designee, shall provide written notice to the person making the request, setting forth the reasons of the extension and the date on which a determination is expected to be dispatched. (Gov. Code, § 6253(c), Stats. 2001, ch. 982).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the extension of time.
- 2) Obtaining agency head, or his or her designee, approval and signature of, the notice of determination or notice of extension.
- 3) Sending or transmitting the notice to the requestor.

- c. Beginning July 1, 2001, if a request is denied, in whole or in part, respond in writing to a written request for inspection or copies of public records that includes a determination that the request is denied. (Gov. Code, § 6255(b), Stats. 2000, ch. 982).

This activity includes, where applicable:

- 1) Drafting, editing and reviewing a written notice to the person making the request, setting forth the reasons for the determination. This may include legal review of the written language in the notice. However, legal research and review of the law and facts that form the basis of the determination to deny the request are not reimbursable.
- 2) Obtaining agency head, or his or her designee, approval and signature of, the notice of determination.
- 3) Sending or transmitting the notice to the requestor.

Reimbursement for activities 2a., 2b., and 2c. is not required for making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, determining whether the request describes reasonably identifiable records, identifying access to records, conducting legal review to determine whether the records are disclosable, processing the records, sending the records, or tracking the records.

3. When a member of the public requests to inspect a public record or obtain a copy of a public record, the local agency or K-14 school district shall (1) assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated; (2) describe the information technology and physical location in which the records exist; and (3) provide suggestions for overcoming any practical basis for denying access to the records or information sought.

This activity includes:

- a. Conferring with the requestor if clarification is needed to identify records requested.
- b. Identifying record(s) and information which may be disclosable and may be responsive to the request or to the purpose of the request, if stated.
- c. Provide suggestions for overcoming any practical basis for denying access to the records or information sought.

These activities are not reimbursable when: (1) the public records requested are made available to the member of the public through the procedures set forth in Government Code section 6253; (2) the public agency determines that the request should be denied and bases that determination solely on an exemption listed in Government Code section 6254; or (3) the public agency makes available an index of its records. (Gov. Code, § 6253.1(a) and (d), Stats. 2001, ch. 355).

In addition, reimbursement is not required for the activities of making the determination whether a record is disclosable, receiving the request for records, determining whether the request falls within the agency's jurisdiction, conducting legal review to determine whether the requested records are disclosable, processing the records, sending the records, or tracking the records.

4. For K-12 school districts and county offices of education only, the following activities are eligible for reimbursement:

- a. Redact or withhold the home address and telephone number of employees of K-12 school districts and county offices of education from records that contain disclosable information.

This activity is not reimbursable when the information is requested by: (1) an agent, or a family member of the individual to whom the information pertains; (2) an officer or employee of another school district, or county office of education when necessary for the performance of its official duties; (3) an employee organization pursuant to regulations and decisions of the Public Employment

Relations Board, except that the home addresses and home telephone numbers of employees performing law enforcement-related functions shall not be disclosed (and thus must always be redacted or withheld); (4) an agent or employee of a health benefit plan providing health services or administering claims for health services to K-12 school district and county office of education employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents. (Gov. Code, § 6254.3(a), Stats. 1992, ch. 463.)

- b. Remove the home address and telephone number of an employee from any mailing lists that the K-12 school district or county office of education is legally required to maintain, if requested by the employee, except for lists used exclusively by the K-12 school district or county office of education to contact the employee. (Gov. Code, § 6254.3(b), Stats. 1992, ch. 463.)

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim and itemize all costs for those services. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1., Salaries and Benefits, for each applicable reimbursable activity.

6. Training

The cost of training each employee to perform the mandated activities is eligible for reimbursement as a one time cost. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, and per diem.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

For local agency claimants:

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in 2 CFR Part 225 (Office of Management and Budget (OMB) Circular A-87). Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR Part 225, Appendix A and B (OMB Circular A-87 Attachments A and B).

The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by: (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

For school district claimants:

School districts must use the California Department of Education approved indirect cost rate for the year that funds are expended.

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5 (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter¹ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited

¹ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

to, service fees or assessments collected, including those collected by special districts, which fund the cost of the mandated activities; federal funds; and other state funds, shall be identified and deducted from this claim.

Revenue from the fee authority authorized in Government Code sections 6253 and 6253.9(a)(2) and (b), as added by Statutes 2000, chapter 982, shall be identified and deducted from the following costs claimed:

1. The direct costs of providing a copy of a disclosable electronic record in the electronic format requested; and
2. If the request requires data compilation, extraction, or programming to produce the record, or if the record is one that is otherwise produced only at regularly scheduled intervals, the cost of producing the record including the cost to construct it, and the cost of programming and computer services necessary to produce the copy of the electronic record.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The statements of decision adopted for the test claim and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.



DEPARTMENT OF
FINANCE

EDMUND G. BROWN JR. ■ GOVERNOR

915 L STREET ■ SACRAMENTO CA ■ 95814-3706 ■ WWW.DOF.CA.GOV

Received
June 20, 2013
Commission on
State Mandates

June 20, 2013

Ms. Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Dear Ms. Halsey:

The Department of Finance reviewed the draft staff analysis on the reconsideration of the statement of decision and parameters and guidelines for the California Public Records Act, (02-TC-10 and 02-TC-51) filed by the California Special Districts Association. We concur with the Commission on State Mandates staff's recommendations to include special districts, subject to tax and spend provisions of articles XIII A and XIII B of the California Constitution and whose costs for the program are incurred from proceeds of taxes, as eligible claimants in the statement of decision and the parameters and guidelines.

Pursuant to section 1181.2, subdivision (c)(1)(E) of the California Code of Regulations, "documents that are e-filed with the Commission on State Mandates need not be otherwise served on persons that have provided an e-mail address for the mailing list."

If you have any questions regarding this letter, please contact Randy Ward, Principal Program Budget Analyst at (916) 445-3274.

Sincerely,

TOM DYER
Assistant Program Budget Manager

Enclosure

Enclosure A

DECLARATION OF CARLA SHELTON
DEPARTMENT OF FINANCE
CLAIM NOS. 02-TC-10 and 02-TC-51

1. I am currently employed by the State of California, Department of Finance (Finance), am familiar with the duties of Finance, and am authorized to make this declaration on behalf of Finance.

I certify under penalty of perjury that the facts set forth in the foregoing are true and correct of my own knowledge except as to the matters therein stated as information or belief and, as to those matters, I believe them to be true.

June 20, 2013

at Sacramento, CA

Carla Shelton

Carla Shelton



JOHN CHIANG
California State Controller
Division of Accounting and Reporting

Received
June 20, 2013
Commission on
State Mandates

June 20, 2013

Ms. Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: Draft Staff Analysis and Proposed Parameters and Guidelines
California Public Records Act, 02-TC-10 and 02-TC-51
Government Code Section 6253, et al.
Los Angeles County and Riverside Unified School District, Claimants

Dear Ms. Halsey:

The State Controller's Office reviewed and recommends no changes to the draft staff analysis and the proposed parameters and guidelines for the California Public Records Act.

Should you have any questions regarding the above, please contact Steve Purser at (916) 324-5729 or e-mail spurser@sco.ca.gov.

Sincerely,

JAY LAL, Manager
Local Reimbursement Section



LATE FILING

RECEIVED
July 1, 2013
COMMISSION ON
STATE MANDATES

July 1, 2013

Ms. Heather Halsey
Executive Director
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

RE: Response to Draft Staff Analysis of Reconsideration Request for Parameters and Guidelines of *California Public Records Act*

Dear Ms. Halsey:

The California Special Districts Association (CSDA), representing over a 1,000 special districts and affiliate organizations, values the opportunity to respond to the draft staff analysis of the reconsideration request of the Parameters and Guidelines for the *California Public Records Act (CPRA)*, 02-TC-10 and 02-TC-51, as adopted April 19, 2013. CSDA appreciates the recognition in the draft staff analysis (dated May 30, 2013) that the term "local government" was erroneously omitted from the Parameters and Guidelines, and we support the Commission on State Mandates taking action to correct the omission. However, we must also express our strong concerns with the analysis' assertion that a local agency's power to levy a fee for service renders it ineligible for reimbursement of state mandated local programs.

The draft staff analysis states that not all special districts are eligible to claim reimbursement under Article XIII A and B of the California Constitution, which establish tax and spend limitations for local agencies. Summarizing, the analysis concludes that reimbursement is not required for expenses that are recoverable from sources other than tax revenue, including service charges, fees and assessments. Therefore, agencies that have fees or assessments as their primary revenue source are not eligible to seek reimbursement for state mandated programs.

Overly Broad Application of Court's Determination

The broad assertion in the draft staff analysis is based on a 1991 court opinion, *County of Fresno v. State of California* (1991) 53 Cal.3d 482 (*County*) and overlooks the specific circumstances that distinguish *County* from the question before the Commission in CSDA's request for reconsideration. Even if the facts and the question before the Court are applicable, as the draft staff analysis concludes, the legal reasoning of the case specifically relies on a reading of the Constitution in its "historical context." Today, this historical context would necessitate the consideration of three significant state Constitutional amendments that passed since the 22 year-old court opinion was offered. These are Proposition 218 (1996), Proposition 1A (2004) and Proposition 26 (2012).

The case of *County* involved a state mandated hazardous materials abatement program for local agencies. This program included a new fee authority expressly for local agencies to levy to recover costs directly related to the mandate in lieu of seeking mandate reimbursement from the state. This is where the mandated program in *County* and the CPRA differ. The CPRA contains no express fee authority for those required duties determined to be reimbursable state mandates. The only permitted charges are limited to the direct cost of duplication and electronic record recovery, pursuant to Government Code Section 6253 and 62539 respectively. Further, the CPRA does not distinguish between "enterprise" and "non-enterprise" districts, or separate between other local agencies based on their primary source of revenue, whether it is from property tax, fees, or surcharges.

California Special Districts Association

1112 I Street, Suite 200
Sacramento, CA 95814
toll-free: 877.924.CSDA (2732)
t: 916.442.7887
f: 916.442.7889
www.csda.net

A proud California Special Districts Alliance partner

Special District Risk Management Authority
1112 I Street, Suite 300
Sacramento, CA 95814
toll-free: 800.537.7790
f: 916.231.4111

CSDA Finance Corporation
1112 I Street, Suite 200
Sacramento, CA 95814
toll-free: 877.924.CSDA (2732)
f: 916.442.7889

It is appropriate that the CPRA does not make this distinction. The benefit of accessing local legislative bodies' public records extends to all interested parties and individuals from any city, county, special district jurisdiction, or state, may request a public record from enterprise districts. The benefit and access is not limited to only the district rate-payers. However, should the staff recommendation be accepted, rate-payers would be forced to subsidize the cost of processing public records requests for other interested parties.

Historical Context of County of Fresno v. State of California Categorically Altered

The Court issued their opinion in *County* 22 years ago. Since then, the historical context of the case has been categorically altered by three voter-approved statewide ballot measures that transformed the landscape on local fee authority and cannot be discounted in review of this matter.

The draft staff analysis cites the intent of Proposition 13 (1978), which offers that special districts with the authority to charge fees should rely on those fees for raising needed revenue due to the lack of availability of property tax revenue after Fiscal Year 1978-79. Since then, however, Proposition 218 (1996) was approved by voters, which no longer allows local agencies to approve fees and assessments at will and without local voter approval.

Later, voters approved Proposition 1A (2004), which also alters the lens through which the *County* decision can be viewed and applied. Proposition 1A readopted and strengthened Section 6 of Article XIII B of the constitution and the state's duty to provide reimbursement for state mandated programs. The proposition made no distinction in the state's fiscal obligation based on local tax and spend authority. Unfortunately, the draft staff analysis maintains that a court opinion issued 13 years before the passage of Proposition 1A can serve as the basis to deny mandate reimbursements claims based on the agency's primary source of revenue.

Finally, Proposition 26 (2012) must also be given consideration because of the sharp distinctions it creates between "taxes," "fees" and other locally levied charges for service. The charge at issue in *County* could well have been characterized as a regulatory "fee" under the *Sinclair Paint* Decision before the passage of Proposition 26. However, the current definition of a "tax" includes "any levy, charge, or exaction" so had Proposition 26 been in place in 1991, the Court in *County* would have been reviewing a tax and further skewed the relevance of its application in the staff draft analysis on eligible CPRA claimants. All three propositions have drastically changed local revenue authority since the decision in *County*, altering the historical context. Therefore, the decision cannot be readily applied to the question before the Commission regarding claimant eligibility for reimbursement based on the "tax and spend" authority of the local agency.

In conclusion, CSDA supports the draft staff analysis recommendation to expand the list of eligible CPRA claimants to include special districts, but we strongly disagree with the exclusion of agencies with the authority to levy fees, or "enterprise" districts. The legal reasoning by the Court in *County* for the hazardous materials abatement mandate is too broadly applied in the analysis and fails to account for the dramatic changes to current local tax and fee authority since the decision. Thank you for your attention to our concerns and please contact me if you or your staff should have any questions at (916) 442-7887.

Sincerely,



Dorothy Holzem
Legislative Representative

WHAT'S SO SPECIAL ABOUT SPECIAL DISTRICTS?

A Citizen's Guide to Special Districts in California

Fourth Edition

October 2010

Table of Contents

Introduction.....	1
What’s a Special District?.....	2
What a Special District is Not.....	3
A Short History of California’s Special Districts	4
Special Districts’ Statutory Authority	5
Types of Special Districts	5
Funding Special Districts.....	8
Advantages & Disadvantages	11
Frequently Asked Questions.....	12
Current Topics & Emerging Trends	15
Appendix A: Types of Special Districts	19
Appendix B: Special District Information Sources	20
Appendix C: Sources for Questions & Answers	23
Sources & Credits	26

Copying this report. *What’s So Special About Special Districts?* is not copyrighted. The contents of this report are in the public domain. Although anyone may reproduce this report, but Senate Local Government Committee would appreciate receiving credit. This report also appears on the Committee’s webpage: www.sen.ca.gov/locgov.

Introduction

Most of us don't know much about local governments. We know less about special districts. Special district advocates hail special districts as the best examples of small-town democracy. Their critics say that special districts make local government too complex. *What's So Special About Special Districts?* untangles the basic facts about this least known segment of local government.

Most Californians don't understand special districts. Most of us don't know:

- How many exist (about 3,300).
- What they do (services from A to Z --- from airports to zoos).
- Who runs them (maybe your next-door neighbor).
- Or even what they spend on local services (about \$38 billion a year).

Celebrated as the best example of democracy, cursed as the worst form of fragmented government, and generally misunderstood even by the experts, special districts are California's unique contribution to local government. The question remains: *What's so special about special districts?* This citizen's guide provides the answer: ***focused service***.

Focused because special districts only serve in specifically defined areas, unlike counties and cities that provide services throughout their boundaries. Special districts are also ***focused*** because most of them provide only a single service, allowing them to concentrate on one activity. ***Service*** because districts deliver only the public programs and public facilities that their constituents want. Counties and cities provide multiple programs, some of them mandated by the federal and state governments. Special districts provide the public services that the public wants.

Our citizen's guide answers many of your questions about California's most abundant form of local government. In plain language, this citizen's guide explains what special districts are, where districts came from, their legal powers, and different ways to understand them. This guide also tells you where to get more information about the special districts that serve you.

Frequently cited by other authors, this report has become a standard introduction to special district government since the Committee first published it in 1991. But much has changed in 20 years. The Legislature has shifted billions of dollars of property tax revenues away from local agencies, including districts. The voters amended the California Constitution to make it harder to raise local revenues (Proposition 218 in 1996), harder for the Legislature to tamper with local governments' revenues (Proposition 1A in 2004), but easier to get access to public records and meetings (Proposition 59 in 2004). The California economy has been through two major recessions. Our Fourth Edition documents special districts' current financial status, explores what is and what is not a special district, explains what services districts provide, and describes how citizens can effect changes in the districts which serve them.

Democracy works best when people know about the governments that serve them. This guide will make you smarter about the special districts that serve you.

What's a Special District?

State law defines a special district as “any agency of the state for the local performance of governmental or proprietary functions within limited boundaries.” In plain language, a special district is a separate local government that delivers a limited number of public services to a geographically limited area.

Special districts have four distinguishing characteristics. Special districts:

- Are a form of government.
- Have governing boards.
- Provide services and facilities.
- Have defined boundaries.

Inadequate revenue bases and competing demands for existing taxes make it hard for counties and cities to provide all of the services that their constituents want. When residents or landowners want new services or higher levels of existing services, they can form a district to pay for them. Fire districts, irrigation districts, cemetery districts, and mosquito abatement districts exist today because taxpayers were willing to pay for public services they wanted. Special districts localize the costs and benefits of public services. Special districts let local residents get the services they want at prices they're willing to pay.

So, what's so special about special districts? Focused services. Special districts are a type of local government that delivers specific public services within defined boundaries.

Special districts deliver highly diverse services including water, electricity, mosquito abatement, and fire protection. Most special districts serve just a single purpose, such as sewage treatment. Others respond to a wide range of needs, as in the case of community service districts, which can deliver up to 32 services.

Districts' service areas can range from a single neighborhood to vast areas. For example, the Metropolitan Water District of Southern California serves nearly 19 million people in over 5,200 square miles in six counties, while the Kingsbury Greens Community Services District (Nevada County) runs the sewage system for 45 condominiums on 7.65 acres. Most special districts' operate within just one county, but some districts' boundaries cross over city limits and county lines. The Contra Costa County Fire Protection District serves unincorporated territory plus nine cities. The Roubidoux Community Services District delivers services to communities in two different counties: Riverside and San Bernardino. Unlike counties and cities, special districts' boundaries aren't always limited to contiguous territory. For example, the Pajaro/Sunny Mesa Community Services District (Monterey County) serves several separate pockets of territory.

Special districts have most of the same basic powers as counties and cities. They can sign contracts, employ workers, and acquire real property through purchase or eminent domain. Following constitutional limits, they can also issue bonds, impose special taxes, levy benefit assessments, and charge service fees. Like other governments, special districts can sue and be sued.

Special districts have **corporate powers** and **tax powers**, but rarely the **police power**. *Corporate power* is the ability to “do things,” like building public works projects such as parks and sewers. It’s the power to run recreation programs and collect garbage. *Tax power* is the authority to raise money to pay for these projects and services. *Police power* is different; it’s the authority to regulate private behavior to accomplish a public goal. Governments that make rules and enforce them use the police power: zoning property, requiring business licenses, or setting speed limits. Special districts rarely have police powers. Instead, they usually build public facilities and provide services. When special districts do have police powers, they are usually related to some corporate power. One example is banning alcoholic beverages from a park district’s picnic area.

What a Special District is Not

Now that we understand what special districts are, let’s look at what special districts are not.

- **Special districts are not state government.**

Special districts are local agencies which deliver specific services to specific communities. Operating under state laws, special districts are autonomous government entities that are accountable to the voters or landowners they serve. State officials, however, oversee special districts. For example, special districts must send their annual financial reports to the State Controller’s Office. Districts must also follow the state laws for special taxes, bonded debt, public hearings, public records, and elections.

- **Special districts are not county governments or cities.**

Counties and cities are *general purpose* governments. Counties and cities perform a broad array of services to protect the health, safety, and welfare of all their citizens. Special districts are *limited purpose* governments. Special districts can provide only the services allowed by state law and supported by their residents. Sometimes county supervisors or city councils are special districts’ governing boards, but those districts are legally separate local entities.

- **Special districts are not school districts.**

School districts exist to provide one service --- public education. Special districts can deliver a variety of public services, excluding education. School districts get most of their money from the state government. Special districts rely mostly on local revenues.

- **Special districts are not “Mello-Roos” districts or benefit assessment districts.**

Counties, cities, school districts, and many special districts can create Mello-Roos Act community facilities districts and benefit assessment districts to finance public works and public services. Mello-Roos districts and benefit assessment districts are just financing mechanisms and do not deliver services. Special districts use these financing mechanisms to provide public services.

- **Special districts are not redevelopment agencies.**

Cities and counties set up community redevelopment agencies to eliminate blight by paying for public and private improvements and economic development efforts. Special districts do not exist to eliminate blight. Special districts provide public services and infrastructure that help communities, but they're not in the business of direct economic development.

- **Who's in? Who's out?**

Most of our facts about special districts come from the annual *Special Districts Annual Reports* produced by the State Controller's Office. The total number of special districts included in this citizen's guide (3,294) varies from the State Controller's report (4,776) because the Controller defines special districts differently. The State Controller's report has a very broad reach, including 1,482 entities that we don't think are real special districts.

Our guide omits entities that don't share all four of the key characteristics: is a government, has a governing board, provides services, and has boundaries. For example, nonprofit corporations don't appear in our count because they're corporations, not governments. To be clear, we don't count: air pollution control districts, flood control maintenance districts, health districts, highway lighting districts, maintenance districts, vehicle parking districts, road maintenance districts, permanent road divisions, joint powers agencies, and nonprofit corporations. Neither we nor the State Controller count benefit assessment districts, business improvement districts, geologic hazard abatement districts, Mello-Roos Act community facilities districts, multi-family improvement districts, or parking and business improvement districts.

A Short History of California's Special Districts

Like hula hoops, martinis, and freeways, special districts became an art form in California. Special districts first arose to meet the water needs of San Joaquin Valley farmers. Frustrated by an inconsistent water supply and unstable prices, farmers in Stanislaus County organized the Turlock Irrigation District under the Wright Act of 1887. The Wright Act allowed landowners to form new public entities to deliver irrigation water, and to finance their activities with water rates and bond sales. As California's first special district, the Turlock Irrigation District made it possible for local farmers to intensify and diversify their crops.

While the earliest irrigation districts served rural areas, the trend was towards delivering water to urban and suburban communities. In the early 1900s, water districts were primarily located in northern and central California. After 1950, they spread to Southern California to satisfy the growing suburban water demands.

In the 20th Century, special districts increased dramatically in both number and scope. The periods of prosperity and population growth that followed both World Wars increased the demand for public services of all kinds and, consequently, special districts. Special districts became a popular way to meet these needs. Unlike the complex bureaucracies that can come with cityhood, special districts were flexible and provided desired services quickly and efficiently.

The statutory authorization for *mosquito abatement districts* in 1915 shows the recurring connection between the real estate industry and the desire for local services. Salt marsh mosquitoes around the San Francisco Bay and higher than average malaria cases in rural counties prompted legislators to allow local officials to form mosquito abatement districts. The 372 *fire protection districts* can trace their origins to a 1923 state law. In 1931, the Legislature authorized recreation districts, the forerunners of today's 108 *recreation and park districts*. *Hospital districts* arose in 1945 because of a statewide shortage of hospital beds. Although originally created to address individual services, special districts later encompassed multiple needs. The Legislature provided for multi-purpose *county service areas* in 1953 and *community services districts* in 1961.

Special Districts' Statutory Authority

Special districts operate either under a **principal act** or a **special act**. A *principal act* is a generic statute which applies to all special districts of that type. For example, the Community Services District Law governs all 325 community services districts. There are about 50 principal act statutes which local voters can use to create and govern special districts.

Occasionally, local circumstances don't fit the general conditions anticipated by the principal acts. In those cases, the Legislature can create a *special act* district that's tailored to the unique needs of a specific area. Districts which are regional in nature, have unusual governing board requirements, provide unique services, or need special financing, result in special act districts. Examples of districts formed under special acts include the Embarcadero Municipal Improvement District (Santa Barbara County), the Humboldt Bay Harbor, Recreation, and Conservation District, and the Shasta-Tehama County Watermaster District. There are about 125 special act districts.

All principal acts are state laws in the California state codes, whereas most special acts are not codified. However, for convenience, many of the water districts' special acts appear in the Appendix to the California Water Code. For a list of these acts, see Appendix A in the State Controller's *Special Districts Annual Report*.

Types of Special Districts

Special districts' activities are as diverse as the communities they serve. The most common type of special district in California are the 895 County Service Areas, while the Golden Gate Bridge, Highway and Transportation District is an example of a category with just one member.

With about 3,300 special districts, it may seem overwhelming to try to understand the purpose and function of the districts. To simplify that task, let's break down the districts into pairs of categories. One way of understanding districts is to look at their various contrasting features:

- Single function versus multi-function.
- Enterprise versus non-enterprise.
- Independent versus dependent.

Single Function versus Multi-Function Districts.

Most special districts perform only a single function. Single function districts deliver just one service such as water, sewage, or fire protection. The Happy Camp Cemetery District (Siskiyou County) is an example of a single function special district. Cemeteries are the only service that the 252 public cemetery districts can provide.

Multi-function districts provide two or more services. County Service Areas (CSAs) may provide any service which a county can provide. For example, CSAs provide animal control, libraries, police protection, snow removal, and weed abatement.

Some multi-function districts only offer a few of the services they are authorized to provide. For example, the Community Services District Law allows CSDs to provide up to 32 different services, but the Buzztail CSD (Butte County) offers only water service.

The powers which state law authorizes but a district does not currently provide are called its *latent powers*. Before a special district can activate one of its latent powers, it needs approval by the Local Agency Formation Commission (LAFCO). Significant protests may require the district to get its voters' approval. If the new service requires new revenues from special taxes or benefit assessments, the district must also get those approvals from voters or property owners.

Enterprise versus Non-enterprise Districts.

Just over a quarter of the special districts are enterprise districts. Enterprise districts deliver services that are run like business enterprises --- they charge for their customers' services. For example, a hospital district charges room fees paid by patients, not the district's other residents. Water districts charge water rates to their customers. Nearly all of the water, wastewater, and hospital districts are enterprise districts.

Non-enterprise districts provide services which don't lend themselves to fees. Fire protection services and mosquito abatement programs benefit the entire community, not just individual residents. No direct cost/benefit relationship exists in the services provided by non-enterprise districts. Consequently, non-enterprise districts generally don't charge user fees for their services. No one wants to put a meter on a park district's swings or charge residents to put out a house fire. Non-enterprise districts rely overwhelmingly on property tax revenues and parcel taxes to pay their operational expenses. Services commonly provided by non-enterprise districts include cemeteries, fire protection, libraries, and police protection. Although non-enterprise districts rely primarily on non-fee revenue, certain services, such as a recreation and park district's swimming pool or soccer programs, can generate some fee revenue.

Independent versus Dependent Districts.

About two-thirds of the state's special districts are independent districts. Independent districts have their own separate governing boards elected by the districts' own voters. For example, local voters elect the board of directors which runs the Rancho Simi Recreation and Park District (Ventura County). Independent districts also include districts where the appointed boards of directors serve for fixed terms. Cemetery districts are independent districts because county boards

of supervisors appoint the residents who serve on the districts' boards of trustees to fixed four-year terms. Independent special districts include library districts, memorial districts, mosquito abatement districts, and resource conservation districts.

Dependent districts are governed by other, existing legislative bodies (either a city council or a county board of supervisors). All County Service Areas, for example, are dependent districts because their county boards of supervisors govern them. The San Bernardino County Board of Supervisors is the *ex officio* governing board for the Yucca Valley Recreation and Park District, making it a dependent district. Because the Oceanside City Council also serves as the board of directors for the Oceanside Small Craft Harbor District (San Diego County), the District is a dependent special district.

A community's registered voters usually choose an independent district's board of directors. But in some water districts, political power rests with the landowners. Where the districts' services primarily benefit land and not people, the courts have upheld the use of *landowner-voter districts*.

Who votes?

The California Constitution says that "The right to vote or hold office may not be conditioned by a property qualification." But state laws provide for some "landowner-voter districts" where the district directors or the voters (or both) must own land within the district. How is that possible?

The United States Supreme Court tackled this question in a case called *Salyer Land Company v. Tulare Lake Basin Water Storage District*, 410 U.S. 719 (1973).

Some landowners and resident registered voters within the District claimed that it was unconstitutional to restrict voting rights to landowners. Further, they argued that it was inequitable that smaller landowners received fewer votes than larger landowners. The plaintiffs urged the creation of a new policy so that all residents in the District would be permitted only one vote regardless of land ownership.

The District argued that its irrigation services only benefited the land. Thus, any effects on non-landowner residents were indirect and did not entitle them to vote. Also, the number of votes allotted to landowners was proportional to the assessed value of the land, and therefore relative to each landowner's benefits and burdens. The Supreme Court agreed with the defendant and upheld landowner-voting because the District "provides no service to the general public."

Special districts' governing boards can vary with the size and type of the district. Most districts have five-member governing boards. Other governing boards vary from three to 11 or more members. Because of its special legislation, the Metropolitan Water District of Southern California has 37 board members. Many larger districts have professional general managers, similar to city managers or county administrators, who run the daily operations. The governing boards adopt the broad policies that the general managers carry out.

These three distinctions about special districts aren't mutually exclusive. It's possible to have an independent, multi-function, enterprise special district, such as the Whispering Palms Community Services District (San Diego County). The District is *independent* because its voters elect their own board of directors; it's *multi-function* because the District provides sewers, street lighting, and road maintenance; and it's *enterprise* because local officials charge their customers for the sewer services. Conversely, County Service Area No. 19 (Marin County) is a dependent, single function, non-enterprise district. The CSA is *dependent* because the Marin County Board of Supervisors governs it; it's *single function* because it delivers only one service; and it's *non-enterprise* because that sole service is fire protection.

Funding Special Districts

To better understand how special districts pay for themselves, let's divide their spending into two broad categories:

- Spending on operations and maintenance (programs).
- Spending on capital projects (public works projects).

Operations and Maintenance.

To pay for their regular operations, special districts generate revenue from three basic sources: taxes, benefit assessments, and service charges.

General taxes. When the voters amended the California Constitution by passing Proposition 13 (1978), they stopped local officials from levying separate property tax rates. Instead, county officials collect a uniform 1% property tax rate and allocate the resulting revenues to other local governments, following complicated formulas in state law. Most special districts get a share of these general property taxes. In 2007-08, county officials allocated about \$3.6 billion in general property tax revenues to special districts. Proposition 218 (1996) constitutionally prohibited special districts from levying their own general taxes.

Special taxes. Nearly all special districts can levy special taxes, if they get 2/3-voter approval. Often called "parcel taxes," these special taxes are usually a flat amount for each lot or each acre of ground. The Windsor Fire Protection District (Sonoma County) relies on two special taxes --- both approved by the District's voters --- for most of its annual revenues. Some property owners are familiar with the parcel taxes that special districts levy under the Mello-Roos Act. Details about which special districts can levy special taxes appears in *Revenues And Responsibilities: An Inventory of Local Tax Powers* on the Committee's webpage: http://senweb03.senate.ca.gov/committee/standing/LOCAL_GOV/REVENUESANDRESPONSIBILITIES.pdf

Benefit assessments. Many special districts can charge benefit assessments to pay for operating and maintaining public facilities and service programs that directly benefit property. Proposition 218 (1996) required assessment amounts to reflect the "proportionate special benefit" that the property receives. Benefit assessments are constitutionally distinct from taxes in several important ways. One key difference between assessments and taxes is that the affected property owners must give their approval for benefit assessments in a weighted-ballot election

while special taxes require the voters' approval. More information about benefit assessments is in *Assessing The Benefits of Benefit Assessments: A Citizen's Guide to Benefit Assessments in California (Second Edition)*, on the Senate Local Government Committee's website: http://senweb03.senate.ca.gov/committee/standing/LOCAL_GOV/BenefitAssessmentsPublication.pdf

Service Charges. Special districts that run enterprise activities or deliver specific services can pay for their activities with service charges. Water rates generate the revenue that the Rainbow Municipal Water District (San Diego County) needs to run the community's water systems. The Modesto Irrigation District (Stanislaus County) sends bills to its electricity customers. Hospital charges help support the Seneca Hospital District (Plumas County). In 2007-08, special districts' enterprise revenues totaled nearly \$25.2 billion.

<u>Special Districts' Enterprise Revenues (2007-08)</u>	
Water	\$8,099,005,000
Transit	4,634,395,000
Waste Disposal	3,478,224,000
Electric Utility	4,171,583,000
Hospital	4,094,546,000
Airport	457,296,000
Harbor and Port	<u>250,658,000</u>
Total	\$25,185,707,000

Even some non-enterprise districts collect service charges to pay for special programs. For example, the Hayward Area Recreation and Park District (Alameda County) charges green fees to play on the District's Skywest Golf Course.

Capital Projects.

Special districts create debt to borrow the money that they need for capital projects, such as expanding a wastewater treatment plant, acquiring parkland, or buying a new fire engine. Special districts' total long-term debts of all kinds were approximately \$72.4 billion in 2007-08.

Special districts pay off their *general obligation bonds* with higher property tax rates that require 2/3-voter approval. The Rand Communities Water District (Kern County) issued general obligation bonds to accumulate the capital needed for its water system. User fees pay for special districts' *revenue bonds* which may require majority-voter approval. The Groveland Community Services District (Tuolumne County) issued four revenue bonds to improve its sewer system. *Benefit assessment bonds* need the weighted-ballot approval of the property owners who own the properties that benefit from the special districts' public works projects. That's the approach used by the Las Gallinas Valley Sanitary District (Marin County) for its sewer improvements. *Mello-Roos Act bonds* also require 2/3-voter approval, but their revenue streams come from parcel taxes. Other, more exotic borrowing devices include certificates of participation, promissory notes, and loans from the state and federal governments.

Loss of Funding for Special Districts.

Special districts have coped with three decades of tough financial times. In 1977-78, the year before the voters passed Proposition 13, special districts received \$945 million in property tax revenues. In 1978-79, their property tax revenues dropped to \$532 million, a loss of almost 50%.

In response to Proposition 13, legislators encouraged the special districts with the power to raise revenues with user fees and service charges to start the transition to fees and charges and to reduce their reliance on property tax revenues.

To help local governments weather the fiscal shock caused by Proposition 13, the state sent more state money to school districts and shifted some of the schools' property tax revenues to counties, cities, and special districts. For special districts, these supplemental property tax revenues went into a Special District Augmentation Fund (SDAF) in each county. The county supervisors then allocated the SDAF money to the special districts in their counties. This practice lasted from 1978 to 1992.

Faced with huge budget deficits in 1992-93 and again in 1993-94, the state shifted almost \$4 billion annually in property taxes from local governments (counties, cities, special districts, and redevelopment agencies) to an Educational Revenue Augmentation Fund (ERAF) in each county. The property tax revenue in the ERAF supports schools. The continuing ERAF shifts help the state fulfill its constitutional duty to pay for schools. Enterprise special districts had better chances of coping with the ERAF shifts because their fees generate revenues. The ERAF shifts hit the non-enterprise districts especially hard because they have few ways to make up for the lost revenues. Special legislation has granted fiscal relief to some special districts.

Proposition 1A (2004) made it much harder for the state to shift property taxes and other local revenues away from counties, cities, and special districts. These constitutional protections restore some fiscal stability to special districts.

How Much is Too Much?

A 2000 report from the Little Hoover Commission revealed that special districts reported more than \$19.4 billion in reserves to the State Controller in 1996-97. Enterprise special districts held most of these reserves. This large figure raised a red flag for policy-makers and the public. Why were the districts setting aside so much money? And how did they plan to spend it?

Special district leaders argued that there were legitimate reasons for these reserves. District officials had allocated nearly all of the reserve dollars into specific funds for earmarked purposes. Special districts also used their reserve accounts to accumulate the capital needed to pay for large public works projects, rather than paying future interest on borrowed money. Further, reserves provided a safety cushion in lean fiscal years, stabilizing consumers' rates.

Special districts, taxpayers, and legislators learned that special districts should improve how they report their fiscal activities, including the purposes for their reserves. Out of this controversy came a state law that required the State Controller to publish an annual electronic report listing

the 250 special districts with the largest total revenues. For 2007-08, the three special districts with the largest total revenues were:

- Sacramento Municipal Utility District (\$1,372,262,958).
- Metropolitan Water District of Southern California (\$1,267,721,814).
- Los Angeles County Metropolitan Transportation Authority (\$1,209,788,940).

For the complete list, see <http://lgrs.sco.ca.gov/sb282/index.asp>.

LAFCO Cost-Sharing.

Until 2001, county governments paid 100% of costs to operate the Local Agency Formation Commissions (LAFCOs), but legislative reforms spread those costs more broadly. When independent special districts get seats on the LAFCO, they must share the commission's costs with cities and the county government. Half of the 58 LAFCOs have special district representation, so special districts in those 29 counties pay a third of their LAFCOs' costs. A district's contribution is proportionate to its revenue, with some exceptions.

Advantages & Disadvantages

Many people disagree over the usefulness and desirability of special districts. Before you make up your own mind, consider these arguments.

Advantages:

Special districts tailor services to meet local needs. Counties and cities must protect their residents' health, safety, and welfare and, thus, must provide many services, regardless of citizen demand. Special districts, however, only provide the services that their communities desire.

Special districts link costs to benefits. General purpose local governments --- counties and cities --- levy general taxes to pay for public services. The services that taxpayers receive are not directly related to the amount of taxes they pay. In a special district, only those who benefit from the district's services pay for them. Those who do not benefit do not pay.

Special districts respond to their constituents. Because most special districts are geographically smaller and have fewer residents than counties and cities, they're more responsive to their constituents. Small groups of citizens can be quite effective in influencing special districts' decisions.

Disadvantages:

Too many special districts means inefficiency. Many special districts provide the same services that counties and cities provide. Overlapping jurisdictions can create competition and conflict among special districts, and also between districts and general purpose governments. In addition, when communities incorporate, some Local Agency Formation Commissions (LAFCOs) fail to dissolve the special districts that exist within the new city limits, resulting in extra administrative costs and duplicated services.

Special districts hinder regional planning. Having numerous special districts can hamper planning efforts. For example, it can be difficult to organize the various water, sewer, and fire services in one region to deliver services to property owners and residents. Because about 2/3 of the districts have independent governing boards, no single agency coordinates their efforts.

Special districts decrease accountability. The multiplicity of limited purpose special districts can make it harder for residents and property owners to find out who's responsible for services. Separate special districts may provide water, sewer, parks, library, and fire protection services to the same unincorporated community. Residents have a hard time finding out who's in charge. Furthermore, the narrow and technical nature of a district's activities often results in low civic visibility until a crisis arises. Special district elections typically have very low voter turnouts. Although some view low voter turnout as a sign of voter satisfaction, representative democracy relies on broad participation.

Frequently Asked Questions

Now that you have a basic understanding of special districts, you may have some specific questions you want answered. We explain the sources for our answers in Appendix C. Here are a dozen of the most frequently asked questions.

1. How can I find out if I live in a special district?

The easiest way is to call your Local Agency Formation Commission (LAFCO). Each county has a LAFCO which is responsible for forming and dissolving special districts. You'll find a directory of LAFCOs at www.calafco.org. You can also look on your county property tax bill to see if some of your tax dollars go to a special district.

2. How can I form a special district?

District formation follows five steps:

- *Application.* Registered voters in the proposed district apply to the Local Agency Formation Commission (LAFCO). The application must detail the proposed district's boundaries and services, environmental effects, and financing methods.
- *Review and approval.* The LAFCO's staff studies the application, schedules the public hearing, and presents a public report with recommendations. The LAFCO can approve or deny the proposal. If the LAFCO approves, it's time to measure protests.
- *Protest hearing.* The LAFCO holds a second public hearing, this time to measure formal protests from voters and property owners. A majority protest stops the proposal, otherwise there's an election.
- *Election.* Only the voters inside the proposed district's boundaries vote at this election, which usually requires majority-voter approval. If the proposed new district relies on new special taxes, the measure needs 2/3-voter approval.
- *Formal filing.* If the voters approve the proposed district, the LAFCO's staff must file the formal documents needed to start the new district.

3. Who picks my district's governing board?

About 2/3 of our special districts are *independent*, that is, they have independently elected or appointed boards of directors. The other districts are *dependent* districts because they depend on another local government to govern them; usually a city council or a county board of supervisors. In most independent districts, registered voters elect the governing boards. In a few types of special districts, the landowners vote. Most governing boards have five members who serve staggered, four-year terms.

4. How can I find out who runs a special district?

The easiest way is to call your district directly and ask who serves on its governing board. Many districts have their own web sites. Also, your county clerk must keep a formal *Roster of Public Agencies* which lists all special districts along with the names and addresses of the members of their governing boards. Ask your county clerk for a copy of your county's *Roster*. This information may also be available on your county's web site.

5. Can a special district tax me without my approval?

No. Proposition 13 (1978) limited property taxes to 1% of property value. Many special districts get a share of these revenues. If a special district wants more tax revenues, it needs 2/3-voter approval before it can charge special taxes (also called "parcel taxes"). A general obligation bond that raises property tax rates also requires 2/3-voter approval.

6. But what about special assessments? Aren't they just like special taxes?

Not really. Special districts can charge benefit assessments to pay for public works like sewers, parks, and water systems, and to pay for some services. Property owners pay benefit assessments only for the projects or services that *directly* benefit their property. The amount of the assessment must be directly related to the benefit received. Proposition 218 (1996) required local governments, including special districts, to get weighted ballot approval from property owners before they can levy benefit assessments.

7. What can I do if I don't like what my special district is doing?

Talk to your district's general manager or the members of your district's governing board at their next meeting. All local governments must make time at their board meetings to listen to public comments. If you still aren't pleased with your district's activities, the remedy is direct democracy in the form of *initiative*, *referendum*, and *recall*.

- *Initiatives* let the voters propose ordinances directly instead of waiting for their district board to act. Successful initiatives need public notice, petitions, and majority-voter approval.
- *Referenda* also give voters a direct vote in district matters. The referendum power lets voters put recent board actions on the ballot and reject them *before* they go into effect. Referendum procedures are similar to the initiative process.
- *Recall* elections allow voters to remove elected board members before their terms of office end. Recalls follow processes similar to initiatives and referenda. However, recall isn't pos-

sible with cemetery districts and other special districts where the board members are appointed to serve fixed terms.

Or, you or your neighbors could run for the district's board at the next election.

8. Why do special districts seem so invisible?

Special districts often escape wide public attention because their functions are narrow and technical. Sometimes, residents don't pay attention to their special districts until something goes wrong. Like all local governments, however, special districts must conform to democratic safeguards such as the Brown Act, the Public Records Act, and the Political Reform Act.

9. How can I trust my special district's leaders?

It's true what they say --- *the noblest motive is the public good*. Public officials earn their constituents' trust by continually pursuing the public good. Special district officials must hold open meetings, keep open records, and disclose their economic interests. See the answer to Question 8, above. Most governing board members and key staff must take an ethics training course every two years. Ask your district if its board members and staff are up-to-date.

10. How do I know if my special district is doing OK?

It's also true that *good government demands the intelligent interest of every citizen*. Residents and property owners should pay attention to how public agencies, including special districts, pay for projects and programs. Besides attending your district's board meetings and following its web page, you can review a district's budgets, regular audits, and financial reports. Ask your county grand jury if it has investigated your district. In 2009-10, for example, the Lake County Civil Grand Jury reviewed the Lake County Vector Control District and then issued its findings and recommendations. Although it's not a perfect guarantee, ask if your special district participates in the Special District Leadership Foundation (SDLF) awards program.

11. What happens when things go bad?

If you're unhappy with a special district's programs or projects, take your complaints directly to the district's general manager and governing board. Local officials respond when their constituents write letters and speak up at board meetings. You can complain about economic conflicts of interest to the Fair Political Practices Commission. However, if you're aware of criminal activity, then you need to take your allegations to the district attorney or county grand jury for formal investigation.

12. Where can I get more information about special districts?

Local resources:

- LAFCO's municipal service reviews and spheres of influence.
- County clerk's *Roster of Public Agencies*.
- County grand jury reports on specific districts.

Statewide resources:

- State Controller's *Special Districts' Annual Report*.
- Special district associations. See Appendix B.

Current Topics & Emerging Trends

You now know that special districts are really diverse. Although it's tough to generalize about the trends affecting special districts, here are some general themes:

How many is too many? Special districts are California's most numerous type of local government. There's a lingering suspicion among the public and local officials that the number of special districts is growing. Some worry that increasing the number of independent special districts results in more bureaucracy and less efficiency.

However, using our definition of special districts, you can see that their numbers have actually gone down slightly over the last 30 years.

<u>Number of Special Districts</u>	
1977-78	3,398
1987-88	3,490
1997-98	3,336
2007-08	3,294

Inside that 3% decline are three interesting trends. *First*, the number of county service areas has grown. CSAs are dependent special districts, always run by the county boards of supervisors. The number of dependent districts increased while the overall number of special districts went down. *Second*, the number of community services districts has also grown. Almost always independent special districts, CSDs are often multi-purpose districts, delivering more than one local service. The number of single-function districts declined. *Third*, while the number of special districts went down, California's population grew by 2/3, from 22.4 million residents in 1977 to 37.7 million in 2007.

Changes in the Number of Special Districts Among the Ten Most Common Types

	<u>1977-78</u>	<u>2007-08</u>	<u>Change</u>
County service areas	727	895	+168
Fire protection districts	454	372	-82
Cemetery districts	263	252	-9
Community services districts	213	325	+112
County water districts	205	166	-39
California water districts	163	136	-27
Reclamation districts	157	156	-1
Resource conservation districts	139	96	-43
County sanitation districts	124	73	-51
Recreation & park districts	118	108	-10

This table shows that multi-purpose districts, like county service areas and community services districts, are more popular than they were three decades ago. The decline in the number of sin-

gle-purpose districts over the last 30 years shows that some of these districts have consolidated with each other or have combined into multi-purpose districts. For example, several smaller fire districts in Sacramento County consolidated over the years to form the Sacramento Metropolitan Fire District (Sacramento County) in 2000. Also in Sacramento County, the Consumnes Community Services District formed in 1985 as the successor to the Elk Grove Fire Protection District and the Elk Grove Recreation and Park District, and expanded in 2006 when it annexed the adjacent Galt Fire Protection District

Land use planning and development. Public policy, not public works, should determine the location, timing, and intensity of development. Counties and cities control land use within their own boundaries by adopting general plans and approving development projects. However, some critics say that special districts can block or distort local land use planning goals. Because special districts are major providers of water and sewer services, where (and when) they build water lines and sewer plants affects development. State law lets special districts override county and city general plans and zoning ordinances. Even though dependent special districts are governed by the same board or council that adopts the general plan, the majority of special districts have independent governing boards which may have different development ideas. Most independent districts work well with their city and county governments, but land use conflicts are possible.

Municipal service reviews. The 2000 report *Growth Within Bounds* by the Commission on Local Governance for the 21st Century prompted legislators to pass several statutory reforms, including new planning requirement for the Local Agency Formation Commissions (LAFCOs). To plan for the future boundaries and service areas of cities and special districts, a LAFCO must prepare informational reports called *municipal service reviews*, and then adopt a policy document for each city and district called a *sphere of influence*. LAFCOs' decisions on annexations and other boundary changes must be consistent with the spheres of influence that they adopt for the affected cities or districts.

To inform those policy choices, municipal service reviews analyze six topics:

- Growth and population projections.
- Present and planned capacity of public facilities and adequacy of public services.
- Agencies' financial abilities to provide services.
- Opportunities for sharing facilities.
- Accountability for community service needs.
- Other matters relating to effective or efficient services.

Preparing the initial round of municipal service reviews was hard for some of the LAFCOs and the special districts in their counties. Some districts resented what they thought was a LAFCO's intrusion into internal district operations. Some LAFCOs were surprised to discover that special districts provided more services in more areas than they had previously known. The municipal service reviews can be superb sources of basic information about special districts' operations, programs, facilities, and financing. Many LAFCOs post these service reviews on their websites.

Accountability and responsiveness. Good government is responsive government. Like many local agencies, special districts have worked harder in recent years to raise their public profile

and reassure their communities that they're spending public dollars wisely. Many districts belong to statewide associations that promote the special district form of government. See Appendix B for a list of those groups. These associations also offer training courses for special districts' board members and staff.

Although it's not a perfect guarantee of quality, you can ask your district if it has earned the "District of Distinction" designation from the Special District Leadership Foundation (SDLF). SDLF is a private, nonprofit group formed by statewide associations of special districts to encourage better governance practices. Has the SDLF awarded your district's board its "Recognition in Special District Governance"? Has your district's general manager earned SDLF's "Special District Administrator Certification"?

In addition to these voluntary programs, a state law passed in 2005 requires ethics training for local officials (including special districts) who accept compensation for their service. Special districts designate their employees who must also receive ethics training. Every two years these board members and key staff must receive at least two hours of training in general ethics principles and ethics laws. Records of who has taken the required training are public documents, so you can ask your district if its governing board and staff are up-to-date.

Revised state laws. Recognizing that the state laws that govern special districts were outdated, legislators have revised the statutes that control nearly 2/3 of all districts. Many of these principal acts were decades old and had not kept pace with other statutory and constitutional changes. For example, legislators had not overhauled the Public Cemetery District Law since 1939. In the meantime, the voters amended the California Constitution to limit property taxes, impose spending limits, and require more public approval of taxes, assessments, and fees. Other initiatives created the Political Reform Act and changed local officials' fiscal powers. The Legislature enacted and expanded the state laws on open meetings, public records, fiscal audits, special districts' boundaries, land use planning, and public finance.

The Senate Local Government Committee responded by convening working groups to review the state laws that govern six types of special districts. Legislators translated the results of the working groups' efforts into revised principal acts for fire protection districts (1987), recreation and park districts (2001), mosquito abatement and vector control districts (2002), cemetery districts (2003), community services districts (2005), and county service areas (2008). Appendix B lists the reports that explain these efforts.

Vestigial districts? Sometimes good ideas don't always work out the way you intended. In 1968, grand visions convinced legislators to pass the El Dorado County Toll Tunnel Act which allowed the county supervisors to form a new dependent special district. This District has the power to bore a tunnel through the Sierra Nevada from Twin Bridges to Meyers, under Highway 50's route over Echo Pass. Although that vision is unlikely to come true, more than four decades later, an inactive District still exists with the El Dorado County Board of Supervisors as its *ex officio* governing body.

Legislative experiments don't always deliver on their promises either. In 1961, the Legislature passed the Resort Improvement District Law to help land developers set up multi-function special districts to serve remote subdivisions in rural counties. In 1965, the Assembly held hearings into special districts' abuses and one result was to ban the formation of new resort improvement districts. Nevertheless, seven resort improvement districts in five counties remain in existence, including the dependent Stony Gorge Resort Improvement District (Glenn County). In 2010, the Legislature passed a bill making it easier to convert resort improvement districts into community services districts.

Appendix A: Types of Special Districts (2007-08)

County Service Areas	895
Fire Protection Districts	372
Community Services Districts	325
Cemetery Districts	252
County Water Districts	166
Reclamation Districts	156
California Water Districts	136
Recreation & Park Districts	108
Resource Conservation Districts	96
Irrigation Districts	94
Hospital Districts	80
County Sanitation Districts	73
Sanitary Districts	72
Public Utility Districts	54
Storm Water Drainage & Maintenance Districts	49
Mosquito Abatement & Vector Control Districts	46
Flood Control & Water Conservation Districts	42
Municipal Water Districts	37
Water Agency or Authority	30
County Waterworks Districts	28
Memorial Districts	27
Drainage Districts	23
Transit Districts	15
Levee Districts	14
Harbor & Port Districts	13
Library Districts	13
Water Conservation Districts	13
Airport Districts	10
Citrus Pest Control Districts	10
Water Storage Districts	8
Garbage Disposal Districts	8
Pest Control Districts	6
Municipal Improvement Districts	5
Municipal Utility Districts	5
Police Protection Districts	3
Sanitation & Flood Control Districts	2
Water Replenishment Districts	2
Sewer District	1
Bridge & Highway District	1
Joint Highway District	1
Metropolitan Water District	1
Separation of Grade District	1
Toll Tunnel Authority	<u>1</u>
TOTAL	3,294

What's So Special About Special Districts? (Fourth Edition)
Senate Local Government Committee, October 2010

Appendix B: Special District Information Resources

Association of California Water Agencies (ACWA)
910 K Street, Suite 100
Sacramento, California 95814-3512
(916) 441-4545
www.acwa.com

California Association of Local Agency Formation Commissions (CALAFCO)
1215 K Street, Suite 1650
Sacramento, California 95814
(916) 442-6536
www.calafco.org

California Association of Public Cemeteries
2640 Glen Ridge Road
Escondido, California 92027
(888) 344-9858
www.capc.info

California Association of Recreation & Park Districts
P.O. Box 22671
Sacramento, California 95822
(916) 446-2098
www.carpd.net

California Association of Sanitation Agencies (CASA)
1215 K Street, Suite 2290
Sacramento, California 95814
(916) 446-0388
www.casaweb.org

California Municipal Utilities Association (CMUA)
915 L Street, Suite 1460
Sacramento, California 95814
(916) 326-5800
www.cmua.org

California Special Districts Association (CSDA)
1112 "I" Street, Suite 200
Sacramento, California 95814
(916) 442-7887
www.csda.net

Fire Districts Association of California (FDAC)
 1215 K Street, Suite 2290
 Sacramento, California 95814
 (916) 231-2941
www.fdac.org

Mosquito & Vector Control Association of California
 1215 K Street, Suite 2290
 Sacramento, California 95814
 (916) 440-0826
www.mvac.org

Public Cemetery Alliance
 P.O. Box 494
 Gridley, California 95948
 (530) 846-2537
www.publiccemeteryalliance.com

Special District Leadership Foundation (SDLF)
 1112 "I" Street, Suite 200
 Sacramento, California 95814
 (916) 231-2939
www.sdlf.org



The library at UC Berkeley's Institute of Government Studies has an extensive collection of local government documents, including special districts' documents and many grand jury reports:

Institute of Governmental Studies
 University of California, Berkeley
 109 Moses Hall
 Berkeley, California 94720-2370
 (510) 642-1473
<http://igs.berkeley.edu/library/cagovdocs>

The Institute for Local Government (a joint program of the League of California Cities and the California State Association of Counties) provides helpful resources to local officials and their constituents:

Institute for Local Government
 1400 K Street, Suite 205
 Sacramento, California 95814
 (916) 658-8208
www.ca-ilg.org

The Senate Local Government Committee has compiled a descriptive list of the key state laws that affect local governments:

The Quick List: An Annotated Glossary of Local Government Statutes (Second Edition) Report 1353-S, February 2009.

http://senweb03.senate.ca.gov/committee/standing/LOCAL_GOV/TheQuickList2009.pdf

The Committee has also published the statutory text and commentaries on the principal acts for six types of special districts:

A New Law for a New Mission: Senate Bill 515 and the “Fire Protection District Law of 1987” Report 284-S, October 1987.

[not available online]

Parks, Progress, and Public Policy: A Legislative History of Senate Bill 707 and the “Recreation and Park District Law” Report 1112-S, October 2001.

http://senweb03.senate.ca.gov/committee/standing/LOCAL_GOV/PPPRReport.pdf

Science, Service, and Statutes: A Legislative History of Senate Bill 1588 and the “Mosquito Abatement and Vector Control District Law” Report 1226-S, September 2003.

http://senweb03.senate.ca.gov/committee/standing/LOCAL_GOV/SSSFINALREPORT.pdf

For Years To Come: A Legislative History of SB 341 and the “Public Cemetery District Law” Report 1268-S, August 2004.

http://senweb03.senate.ca.gov/committee/standing/LOCAL_GOV/YEARSTOCOME PUBLICATION.pdf

Community Needs, Community Services: A Legislative History of SB 135 (Kehoe) and the “Community Services District Law” Report 1348-S, March 2006.

http://senweb03.senate.ca.gov/committee/standing/LOCAL_GOV/CNCSReport.pdf

Serving The Public Interest: A Legislative History of SB 1458 and the “County Service Area Law” Report 1428-S, October 2008.

http://senweb03.senate.ca.gov/committee/standing/LOCAL_GOV/STPIPUBLICATION.pdf

You can order printed copies of these reports directly from Senate Publications & Flags, 1020 N Street (B-53), Sacramento, California 95814. Discounts are available for multiple copies, but credit cards are not accepted. For ordering details, you should call Senate Publications directly at (916) 651-1538.

Appendix C: Sources for Questions & Answers

What's behind our answers to the "Frequently Asked Questions" on pages 12-14? Here are the references we used.

We list the statutes by code, followed by the section number. For example, "Government Code §56000, et seq." means that you can find the text as Section 56000 of the Government Code. The term "et seq." is the abbreviation for a Latin phrase that lawyers use to mean "and following." That means a state law starts at §56000, but continues for several more sections.

You can retrieve a statute's text from the Legislature's official website: www.leginfo.ca.gov.

If you want to see printed versions, you can go to your public library or a law library and read the published codes. Two publishers print the California statutes: *West's Annotated California Codes* and *Deering's California Codes Annotated*. Be sure to start with the "pocket part" in back of each volume. The pocket section has the latest versions of the statutes, including any recent amendments.

Question 1: How can I find out if I live in a special district?

Various definitions of "special district" are in Government Code §16271 (d), Government Code §50077 (d), Government Code §53720 (b), Government Code §56036, and Revenue & Taxation Code §95 (m). Also see California Constitution Article XIII C, §1 (c) (Proposition 218).

Question 2: How can I form a special district?

The Cortese-Knox-Hertzberg Local Government Reorganization Act (Government Code §56000, et seq.) spells out the LAFCOs' powers. The Senate Local Government Committee describes LAFCOs in *It's Time To Draw The Line: A Citizen's Guide to LAFCOs (2nd Edition)*. http://senweb03.senate.ca.gov/committee/standing/LOCAL_GOV/LAFCOGUIDEUPDATE2003.pdf

Question 3: Who picks my district's governing board?

The Uniform District Election Law (Elections Code §10500, et seq.) controls most special districts' elections. Some independent special districts' governing boards are appointed. For example, see Health & Safety Code §9020, et seq. which requires county supervisors to appoint residents as a public cemetery district's board of trustees.

Question 4: How can I find out who runs a special district?

Government Code §53051 requires county clerks to keep the *Roster of Public Agencies*.

Question 5: Can a special district tax me without my consent?

Property taxes. California Constitution Article XIII A, §1 (a) (Proposition 13) limits the property tax rate to 1% and tells county officials to allocate the property tax revenues, following state law. Revenue & Taxation Code §95, et seq. tells county officials how to allocate property tax revenues to local governments, including special districts.

Special taxes. California Constitution Article XIII A, §4 (Proposition 13) and Article XIII C, §2 (a) & (d) (Proposition 218) require special districts to get 2/3-voter approval for special taxes. Government Code §50075, et seq. and Government Code §53720, et seq. (Proposition 62) spell out the statutory procedures for levying special taxes. Government Code §53727 tells special districts that they need specific statutory authority before they levy special taxes. State law gives special tax authority to many types of special districts. For example, Government Code §61121 allows community service districts to levy special taxes. The Senate Local Government Committee describes special districts' tax powers in *Revenues and Responsibilities: An Inventory of Local Tax Powers*.

http://senweb03.senate.ca.gov/committee/standing/LOCAL_GOV/REVENUESANDRESPONSIBILITIES.pdf

General obligation bonds. California Constitution Article XIII A, §1 (b) and Revenue & Taxation Code §93 allow local officials, including special districts, to charge extraordinary property tax rates outside the usual 1% limit to pay for general obligation bonds. State law allows many special districts to levy general obligation bonds, but only if they get 2/3-voter approval. For example, Public Resources Code §5790, et seq. spells out the procedures that recreation and park districts must follow to issue general obligation bonds.

Question 6: But what about special assessments? Aren't they just like special taxes?

California Constitution Article XIII D (Proposition 218) contains the requirements for benefit assessments. Government Code §53750, et seq. contains the procedures for local weighted ballots. State law allows many special districts to charge benefit assessments. For example, Government Code §25216.3 allows county service areas to use benefit assessments.

Question 7: What can I do if I don't like what my special district is doing?

Public meetings. California Constitution Article I, §3 (b) guarantees public meetings. The Ralph M. Brown Act (Government Code §54950, et seq.) requires local governments' meetings to be open and public, with only limited exceptions. Government Code §53954.3 tells local officials that they must give the public an opportunity to speak at public meetings. However, disorderly conduct isn't acceptable (Government Code §54957.9).

Direct democracy. Elections Code §9300, et seq. spells out the procedures for initiatives that affect special districts. Elections Code §9340, et seq. explains the referendum process for special districts. Elections Code §11000, et seq. contains the procedures for special districts' recall elections.

Question 8: Why do special districts seem so invisible?

Government Code §6250, et seq. is the Public Records Act.
Government Code §54950, et seq. is the Ralph M. Brown Act.
Government Code §81000, et seq. is the Political Reform Act.

Question 9: How can I trust my special district's leaders?

The "public good" slogan appears above the west portal of the San Diego County Administration Center, 1600 Pacific Highway, San Diego. Government Code §53234, et seq. requires compen-

sated district board members and key district staff to take ethics training every two years. The training records are public records.

Question 10: How do I know if my special district is doing OK?

The “good government” slogan appears above the east portal of the San Diego County Administration Center, 1600 Pacific Highway, San Diego.

Budgets. Many special districts’ principal acts require them to adopt annual budgets. For example, see Health & Safety Code §2070 for mosquito abatement and vector control districts.

Regular audits. Government Code §26909 requires county auditors to regularly audit special districts’ accounts and records.

Financial reports. Government Code §53890, et seq. requires special districts to annually report their financial transactions to the State Controller. Government Code §12463 requires the State Controller to compile and publish the special districts’ financial transactions reports. They’re available both as books and online: http://www.sco.ca.gov/ard_locarep_districts.html.

Grand jury reports. Penal Code §925 allows county grand juries to investigate special districts’ operations. Besides contacting your county grand jury to ask about recent reports, you can explore the collection assembled by UC Berkeley’s Institute for Governmental Studies: <http://cdm266301.cdmhost.com/cdm4/browse.php?CISOROOT=%2Fp266301coll6>.

Special District Leadership Foundation. The SDLF is a private nonprofit organization created by several special districts’ associations. More information is on its website: www.sdlf.org.

Question 11: What happens when things go bad?

California Constitution Article I, §3 (a) declares the public’s right to “instruct their representatives.” Government Code §54954.3 tells local officials that they must give the public an opportunity to speak at public meetings, but disorderly conduct isn’t acceptable (Government Code §54957.9). The Political Reform Act (Government Code §81000, et seq.) prohibits public officials from having economic conflicts of interest. The Fair Political Practices Commission’s webpage explains how to file complaints: www.fppc.ca.gov/index.php?id=498. Government Code §26500, et seq. explains that your county’s district attorney is the public prosecutor. Penal Code §925 allows your county grand jury to investigate special districts.

Sources & Credits

The following publications helped the Committee's staff prepare this Fourth Edition:

Commission on Local Governance for the 21st Century. *Growth Within Bounds*. Sacramento, California. 2000.

Senate Local Government Committee. *What's So Special About Special Districts?* First Edition (1991); Second Edition (1993), Third Edition (2002). Sacramento, California.

Sokolow, Alvin D., et al. *Choices for the Unincorporated Community: A Guide to Local Government Alternatives in California*. 2nd ed. Davis, California. 1981.

State Controller. *1977-78 Annual Report, Financial Transactions Concerning Special Districts of California*. Sacramento, California. 1978.

State Controller. *Special Districts Annual Report, Fiscal Year 2006-07*. Sacramento, California. 2008.

State Controller. *Special Districts Annual Report, Fiscal Year 2007-08*. Sacramento, California. 2010.



The Senate Local Government Committee first published *What's So Special About Special Districts?* in 1991, the result of a Senate Fellow project by April Manatt. After joining the Committee's staff, Manatt produced a Second Edition in 1993. In 2002, Kimia Mizany, another Senate Fellow, wrote the Third Edition. In 2010, the Committee's staff published this Fourth Edition. Peter Detwiler revised the text and Elvia Diaz produced the report. The Fourth Edition benefited from critical reviews by and helpful contributions from:

- David Aranda, North of the River Municipal Water District
- Dewey Ausmus, California Association of Public Cemeteries
- Bob Braitman, Braitman & Associates
- Bill Chiat, California Association of Local Agency Formation Commissions
- Ron Davis, Association of California Water Agencies
- Ralph Heim, Public Policy Advocates
- Iris Herrera, California Special Districts Association
- Katie Kolitsos, Assembly Local Government Committee
- Sashi Lal, Special Districts Reporting Section, State Controller's Office
- April Manatt, April Manatt Consulting
- Geoffrey Neill, California State Association of Counties
- Catherine Smith, California Association of Sanitation Agencies
- Brian Weinberger, Senate Local Government Committee



JOHN CHIANG
California State Controller

October 30, 2012

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

I am pleased to present the 61st edition of the *Special Districts Annual Report*, for the fiscal year ended June 30, 2011. 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, 2011:

- Total revenues increased by 0.90% from \$40.09 billion in FY 2009-10 to \$40.45 billion in FY 2010-11. Non-Enterprise General Purpose transactions, mainly property taxes, accounted for the largest portion of reported revenues, decreasing from \$12.63 billion to \$12.33 billion, a 2.35% decrease.
- Total expenditures increased by 1.07% from \$40.95 billion in FY 2009-10 to \$41.39 billion in FY 2010-11. Non-Enterprise General Purpose transactions, mainly salaries, wages and benefits, and services and supplies, accounted for the largest portion of reported expenditures, decreasing from \$12.28 billion to \$12.07 billion, a 1.67% decrease.
- Total outstanding long-term debt increased by 7.58% from \$74.95 billion in FY 2009-10 to \$80.63 billion in FY 2010-11. Revenue Bonds accounted for the largest portion of the debt, increasing from \$46.66 billion to \$51.38 billion, a 10.10% increase.

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

This Page Intentionally Left Blank

Contents

INTRODUCTION	iii
Publication Organization	iv
Locating Information for a Special District.....	v
Governing Body	v
Special District Trends	vi
Activities.....	vi
Revenues.....	vii
Expenditures	viii
Long-Term Debt	ix
Taxation.....	x
Appropriations Limit	xi
Enterprise Activities	xii
Non-Enterprise Activities	xix

FINANCIAL SECTION

General Information

Table 1. General Information – Revenues, Expenditures, Debt and Appropriations Limits by Special District in Alphabetical Order.....	1
--	---

Enterprise Activities

Table 2. Airport Activity Revenues and Expenses by Special District in Alphabetical Order.....	239
Table 3. Electric Activity Revenues and Expenses by Special District in Alphabetical Order	241
Table 4. Harbor and Port Activity Revenues and Expenses by Special District in Alphabetical Order	248
Table 5. Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order.....	250
Table 6. Transit Activity Revenues and Expenses by Special District in Alphabetical Order	257
Table 7. Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order	267
Table 8. Water Activity Revenues and Expenses by Special District in Alphabetical Order.....	326

Non-Enterprise Activities

Table 9. Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity.....	413
Table 10. Non-Enterprise – General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order	426
Table 11. Non-Enterprise – Debt Service Funds by Special District in Alphabetical Order/Activity Order	742
Table 12. Non-Enterprise – Capital Projects Funds by Special District in Alphabetical Order/Activity Order	774

Long-Term Debt

Table 13. Long-Term Debt – Summary by Type of Debt and Activity	800
Table 14. Long-Term Debt – By Special District in Alphabetical Order	804

Taxes Allocated and Levied

Table 15. Taxes Allocated and Levied for Fiscal Year 2011-12 – Summary by County	980
Table 16. Taxes Allocated and Levied for Fiscal Year 2011-12 – Summary by Type	982
Table 17. Taxes Allocated and Levied for Fiscal Year 2011-12 – By Special District in Alphabetical Order	984

SUPPLEMENTAL INFORMATION

Appendix A. Statutory Authorization of Special Districts in California	1041
Appendix B. Number of Special Districts by Type and Governing Body.....	1049
Appendix C. Definitions.....	1050
Appendix D. Notes to Tables.....	1051
State Controller’s Office Publication List	1053
Acknowledgements.....	1054

Introduction

California Government Code section 12463 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, 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 multiple functions.

This publication includes financial data for the 2010-11 fiscal year, as reported to the California State Controller by 4,772 special districts in California. Special districts may have different fiscal periods. This publication includes data for fiscal periods that ended between July 1, 2010, and June 30, 2011. 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; therefore, electric- or hospital-related special districts are 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 2011-12 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 conduit financing districts that filed timely and the special districts that failed to file their financial transactions reports for the 2010-11 fiscal year.

Locating Information for a Special District

Information pertaining to a specific special district can be located using Table 1, which is organized alphabetically. 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 2010-11 fiscal year, 61 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	1,558
City Council	227
Special District Elected or Appointed	2,987
Total Number of Special Districts	4,772

Special District Trends

During the 2010-11 fiscal year, a total of 17 new districts were formed and 37 were dissolved. During the fiscal year, there was a net loss of 20 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 20.12% of all special districts.

Figure 2

Special District Five-Year Trend			
Fiscal Year	JPAs and Nonprofit Corporations	Other Special Districts	Total Number of Special Districts
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
2010-11	960	3,812	4,772

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 Development
Ambulance Service	Memorial
Animal Control	Parking
Cemetery	Pest Control
Drainage and Drainage Maintenance	Police Protection and Personal Safety
Financing or Constructing Facilities	Recreation and Park
Fire Protection	Resource Conservation
Flood Control and Water Conservation	Self-Insurance
Governmental Services	Streets and Roads – Construction and Maintenance
Health	Television Translator Station Facilities
Land Reclamation	Underground Electric and Communication Facilities
Library	
Lighting and Lighting Maintenance	

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 2010-11 fiscal year, special districts reported revenues totaling \$40.45 billion. Figures 3 and 5 summarize special district revenues for the last five fiscal years.

Figure 3

Special District Revenues

(Amounts in thousands)

	Fiscal Year				
	2010-11	2009-10	2008-09	2007-08	2006-07
Enterprise					
Airport.....	\$ 390,871	\$ 389,122	\$ 422,391	\$ 457,296	\$ 467,544
Electric.....	4,431,704	4,337,255	4,503,511	4,171,583	3,933,666
Harbor and Port.....	233,037	223,431	234,691	250,658	265,071
Hospital.....	4,526,208	4,375,022	4,205,169	4,094,546	3,743,948
Transit.....	4,634,656	4,613,922	4,662,755	4,634,395	4,668,710
Waste Disposal.....	3,484,520	3,495,635	3,373,459	3,478,224	3,314,219
Water Utility.....	8,045,795	7,863,516	7,823,441	8,099,005	7,540,913
Total Enterprise.....	25,746,791	25,297,903	25,225,417	25,185,707	23,934,071
Non-Enterprise					
General Purpose.....	12,329,681	12,626,420	12,519,263	12,067,288	11,435,568
Debt Service.....	2,192,403	1,993,672	2,333,260	2,162,902	2,049,216
Capital Projects.....	182,402	173,796	245,318	176,810	144,006
Total Non-Enterprise.....	14,704,486	14,793,888	15,097,841	14,407,000	13,628,790
Total.....	\$ 40,451,277	\$ 40,091,791	\$ 40,323,258	\$ 39,592,707	\$ 37,562,861

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 2010-11 fiscal year totaled \$41.39 billion. Figures 4 and 5 summarize special district expenditures for the last five fiscal years.

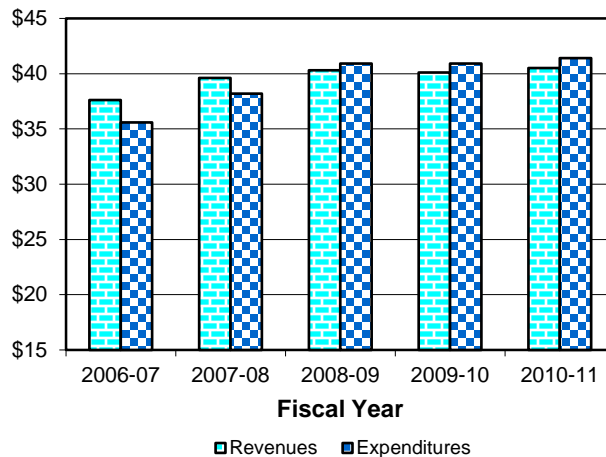
Figure 4

Special District Expenditures
(Amounts in thousands)

	Fiscal Year				
	2010-11	2009-10	2008-09	2007-08	2006-07
Enterprise					
Airport.....	\$ 354,216	\$ 323,791	\$ 369,941	\$ 396,346	\$ 389,281
Electric.....	4,250,072	4,124,435	4,391,786	3,957,832	3,552,994
Harbor and Port	235,674	227,017	243,306	228,252	217,661
Hospital.....	4,216,995	4,189,949	4,037,048	3,924,068	3,620,724
Transit.....	5,759,290	5,656,153	5,721,766	5,489,453	5,160,087
Waste Disposal.....	3,203,292	3,111,390	3,145,207	2,978,971	2,832,370
Water Utility	7,793,337	7,634,444	7,257,905	7,011,679	6,476,326
Total Enterprise.....	25,812,876	25,267,179	25,166,959	23,986,601	22,249,443
Non-Enterprise					
General Purpose.....	12,070,880	12,275,297	11,820,870	11,228,466	10,464,638
Debt Service	2,902,728	2,850,038	3,276,292	2,446,502	2,522,212
Capital Projects.....	553,112	561,460	590,207	572,404	381,601
Total Non-Enterprise.....	15,526,720	15,686,795	15,687,369	14,247,372	13,368,451
Total	\$ 41,393,596	\$ 40,953,974	\$ 40,854,328	\$ 38,233,973	\$ 35,617,894

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.

Figure 6

Unmatured Ending Balances by Type of Debt

(Amounts in thousands)

	Fiscal Year				
	2010-11	2009-10	2008-09	2007-08	2006-07
General Obligation Bonds.....	\$ 4,204,158	\$ 3,251,198	\$ 3,056,312	\$ 2,915,418	\$ 2,179,222
Revenue Bonds	51,376,755	46,664,363	47,787,527	45,097,632	43,286,844
Certificates of Participation	16,344,065	16,570,365	16,172,316	15,697,963	14,610,249
Federal Contracts	423,490	513,342	477,888	482,746	393,613
State Contracts.....	1,579,993	1,509,178	1,481,613	1,417,048	1,212,898
Time Warrants.....	337,279	359,818	389,100	392,683	374,285
Other Long-Term Debt.....	6,369,102	6,081,654	5,771,743	6,409,957	5,921,042
Total.....	\$ 80,634,843	\$ 74,949,918	\$ 75,136,499	\$ 72,413,447	\$ 67,978,153

Figure 7 presents the outstanding balances at the end of the 2010-11 fiscal year. Five activities represent 91.59% 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.....	\$ 26,363,619	32.70 %
Water Enterprise.....	19,424,732	24.09
Electric Enterprise.....	11,868,872	14.72
Waste Disposal Enterprise	8,652,654	10.73
Transit Enterprise	7,535,467	9.35
All Other Activities.....	6,789,499	8.41
Total.....	\$ 80,634,843	100.00 %

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, the "People's Initiative to Limit Property Taxation, known as the Jarvis-Gann Tax Initiative or Amendment, 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 2010-11 fiscal year, property tax revenues amounted to \$4.9 billion, a 2.00% decrease from the 2009-10 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.

Figure 8

Tax Revenues for Last Five Fiscal Years

(Amounts in thousands)

	<u>Fiscal Year</u>				
	<u>2010-11</u>	<u>2009-10</u>	<u>2008-09</u>	<u>2007-08</u>	<u>2006-07</u>
Non-Enterprise					
General Purpose.....	\$ 3,431,838	\$ 3,485,147	\$ 3,621,325	\$ 3,523,037	\$ 3,318,756
Debt Service.....	78,787	78,455	92,998	94,496	47,043
Enterprise.....	1,423,490	1,471,260	1,511,251	1,446,884	1,336,785
Total.....	\$ 4,934,115	\$ 5,034,862	\$ 5,225,574	\$ 5,064,417	\$ 4,702,584

Taxes allocated and voter-approved taxes levied for the 2011-12 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 \$226.8 million and operating expenses of \$286.8 million, resulting in an operating loss of \$60 million. Non-operating revenues totaled \$164.1 million and non-operating expenses equaled \$67.4 million, resulting in a non-operating income of \$96.7 million and a net income of \$36.7 million. See Table 2 for detailed information.

Figure 9

Airport Enterprise Activity

(Amounts in thousands)

	<u>Fiscal Year</u> <u>2009-10</u>	<u>Percent</u> <u>of Total</u>	<u>Fiscal Year</u> <u>2010-11</u>	<u>Percent</u> <u>of Total</u>	<u>Percent</u> <u>Increase</u> <u>(Decrease)</u> <u>from</u> <u>Prior Year</u>
Operating Revenues					
Landing Fees	\$ 24,588	10.30 %	\$ 24,165	10.65 %	(1.72)%
Aircraft Storage Fees	6,816	2.86	6,341	2.80	(6.97)
Fuel Flowage Fees.....	3,382	1.42	3,799	1.68	12.33
Concessions	76,729	32.16	79,182	34.91	3.20
Rents and Leases	76,891	32.23	70,085	30.90	(8.85)
Sales and Services	23,223	9.73	22,849	10.07	(1.61)
Other Operating Revenues.....	26,951	11.30	20,380	8.99	(24.38)
Total Operating Revenues	238,580	100.00 %	226,800	100.00 %	(4.94)
Operating Expenses					
Administration	55,143	19.85	57,067	19.90	3.49
Maintenance and Operation					
Landing Areas.....	24,457	8.80	24,364	8.49	(0.38)
Terminal Buildings and Areas	62,463	22.49	58,030	20.23	(7.10)
Other Buildings and Areas	33,457	12.05	31,757	11.07	(5.08)
General Shop and Equipment.....	2,115	0.76	2,606	0.91	23.22
Cost of Sales and Services	16,032	5.77	17,050	5.95	6.35
Depreciation and Amortization	82,719	29.78	92,952	32.41	12.37
Other Operating Expenses ¹	1,392	0.50	2,991	1.04	114.87
Total Operating Expenses	277,778	100.00 %	286,817	100.00 %	3.25
Operating Income (Loss)	(39,198)		(60,017)		53.11
Non-Operating Revenues					
Interest Income	11,720	7.79	10,877	6.64	(7.11)
Rents, Leases, and Franchises	0	0	62	0.04	0.00
Taxes and Assessments	8,752	5.81	8,649	5.27	(1.18)
Intergovernmental	53,340	35.43	68,441	41.71	28.31
Other Non-Operating Revenues.....	76,730	50.97	76,032	46.34	(0.91)
Total Non-Operating Revenues	150,542	100.00 %	164,071	100.00 %	8.99
Non-Operating Expenses					
Interest Expense ²	14,856	32.29	33,599	49.85	126.16
Other Non-Operating Expenses	31,157	67.71	33,800	50.15	8.48
Total Non-Operating Expenses	46,013	100.00 %	67,399	100.00 %	46.48
Non-Operating Income	104,529		96,672		(7.52)
Net Income (Loss)	\$ 65,331		\$ 36,655		(43.89)%

¹ The increase primarily resulted from the Southern California Logistics Airport Authority reporting \$2.3 million in the 2010-11 fiscal year and \$145.2 thousand the 2009-10 fiscal year.

² The increase primarily resulted from the Southern California Logistics Airport Authority reporting \$22.6 million in the 2010-11 fiscal year and \$9.1 million in the 2009-10 fiscal year.

Electric Enterprise Activity

Sixty-six special districts reported electric enterprise activity. These special districts reported operating revenues of \$4.3 billion and operating expenses of \$3.7 billion, resulting in an operating income of \$661.4 million. Non-operating revenues totaled \$109.5 million and non-operating expenses equaled \$589.3 million, resulting in a non-operating loss of \$479.8 million and a net income of \$181.6 million. See Table 3 for detailed information.

Figure 10

Electric Enterprise Activity

(Amounts in thousands)

	<u>Fiscal Year 2009-10</u>	<u>Percent of Total</u>	<u>Fiscal Year 2010-11</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) from Prior Year</u>
Operating Revenues					
Sale of Electric Energy					
Residential.....	\$ 1,038,825	25.06 %	\$ 1,009,752	23.36 %	(2.80)%
Business and Industrial.....	1,097,906	26.49	1,147,726	26.55	4.54
Sales to Public Authorities	136,368	3.29	126,511	2.93	(7.23)
Sales for Resale	1,606,782	38.76	1,771,614	40.99	10.26
Interdepartmental	4,698	0.11	3,312	0.08	(29.50)
Other Sales	91,081	2.20	109,780	2.54	20.53
Other Electric Revenues	169,500	4.09	153,509	3.55	(9.43)
Total Operating Revenues.....	4,145,160	100.00 %	4,322,204	100.00 %	4.27
Operating Expenses					
Production					
Power Generation.....	1,355,665	37.40	1,349,428	36.86	(0.46)
Purchased Power	1,006,486	27.76	930,029	25.41	(7.60)
Other Production Expenses ¹	78,331	2.16	119,788	3.27	52.93
Transmission	132,252	3.65	145,941	3.99	10.35
Distribution.....	160,526	4.43	164,059	4.48	2.20
Customer Accounts	141,878	3.91	145,730	3.98	2.72
Administration and General.....	230,160	6.35	260,451	7.12	13.16
Depreciation and Amortization	786,357	13.42	512,991	14.01	5.48
Other Operating Expenses.....	33,541	0.92	32,379	0.88	(3.46)
Total Operating Expenses.....	3,625,196	100.00 %	3,660,796	100.00 %	0.98
Operating Income (Loss).....	519,964		661,408		27.20
Non-Operating Revenues					
Interest Income.....	80,774	42.05	61,180	55.87	(24.26)
Rents, Leases, and Franchises.....	276	0.15	321	0.30	16.30
Taxes and Assessments	7	0.00	8	0.01	14.29
Intergovernmental ²	1,789	0.93	3,365	3.07	88.09
Other Non-Operating Revenues ³	109,248	56.87	44,626	40.75	(59.15)
Total Non-Operating Revenues.....	192,095	100.00 %	109,500	100.00 %	(43.00)
Non-Operating Expenses					
Interest Expense.....	433,226	86.78	507,038	86.04	17.04
Other Non-Operating Expenses	66,013	13.22	82,238	13.96	24.58
Total Non-Operating Expenses.....	499,239	100.00 %	589,276	100.00 %	18.03
Non-Operating Loss	(307,144)		(479,776)		56.21
Net income (Loss)	\$ 212,820		\$ 181,632		(14.65) %

¹ The increase primarily resulted from the Southern California Public Power Authority reporting \$42.7 million in the 2010-11 fiscal year and zero in the 2009-10 fiscal year.

² The increase primarily resulted from the Imperial Irrigation District reporting \$2.8 million in the 2010-11 fiscal year and \$1.8 million in the 2009-10 fiscal year.

³ The decrease primarily resulted from the Northern California Gas Authority No. 1 reporting zero in the 2010-11 fiscal year and \$28 million in the 2009-10 fiscal year.

Harbor and Port Enterprise Activity

Fourteen special districts reported harbor and port enterprise activity. These special districts reported operating revenues of \$200.7 million and operating expenses of \$209.9 million, resulting in an operating loss of \$9.2 million. Non-operating revenues totaled \$32.3 million and non-operating expenses equaled \$25.8 million, resulting in a non-operating income of \$6.6 million and a net loss of \$2.6 million. See Table 4 for detailed information.

Figure 11

Harbor and Port Enterprise Activity

(Amounts in thousands)

	<u>Fiscal Year</u> <u>2009-10</u>	<u>Percent</u> <u>of Total</u>	<u>Fiscal Year</u> <u>2010-11</u>	<u>Percent</u> <u>of Total</u>	<u>Percent</u> <u>Increase</u> <u>(Decrease)</u> <u>from</u> <u>Prior Year</u>
Operating Revenues					
Marine					
Dockage	\$ 5,184	2.75 %	\$ 5,607	2.79 %	8.16 %
Wharfage	22,622	11.98	25,143	12.53	11.14
Storage, Demurrage, and Space Rental....	17,367	9.20	17,357	8.65	(0.06)
Loading and Unloading	1,007	0.53	1,444	0.72	43.40
Service Charges ¹	794	0.42	1,378	0.69	73.55
Stevedoring	1,174	0.62	815	0.41	(30.58)
Other Sales and Services	27,802	14.73	25,919	12.91	(6.77)
Harbor					
Slip Rentals	14,112	7.48	14,452	7.20	(4.58)
Launching Charges.....	319	0.17	232	0.11	(27.27)
Fuel Sales ²	12	0.01	235	0.12	1858.33
Rents and Concessions	82,085	43.48	90,993	45.33	3.38
Other Sales and Services	16,289	8.63	17,133	8.54	1.85
Total Operating Revenues.....	188,767	100.00 %	200,708	100.00 %	2.26
Operating Expenses					
Operating and Security	84,491	40.93	84,352	40.18	(1.90)
Maintenance	29,966	14.52	31,761	15.13	0.19
Administration and General.....	54,611	26.45	55,008	26.21	(2.73)
Depreciation and Amortization	34,297	16.61	34,188	16.29	(2.60)
Other Operating Expenses.....	3,070	1.49	4,594	2.19	49.64
Total Operating Expenses.....	206,435	100.00 %	209,903	100.00 %	(1.18)
Operating Income (Loss).....	(17,668)		(9,195)		(43.05)
Non-Operating Revenues					
Interest Income	2,932	8.46	1,782	5.51	(41.19)
Rents, Leases, and Franchises.....	4,895	14.12	5,899	18.25	20.51
Taxes and Assessments	6,776	19.55	6,579	20.35	(15.00)
Intergovernmental	9,857	28.43	8,902	27.54	(11.03)
Other Non-Operating Revenues.....	10,204	29.44	9,167	28.35	(10.16)
Total Non-Operating Revenues.....	34,664	100.00 %	32,329	100.00 %	(9.88)
Non-Operating Expenses					
Interest Expense	11,257	54.69	11,083	43.01	(8.30)
Other Non-Operating Expenses ³	9,325	45.31	14,688	56.99	54.09
Total Non-Operating Expenses.....	20,582	100.00 %	25,771	100.00 %	19.21
Non-Operating Income	14,082		6,558		(54.00)
Net Income (Loss).....	\$ (3,586)		\$ (2,637)		39.60 %

¹ The increase primarily resulted from the Stockton Port District reporting \$1.3 million in the 2010-11 fiscal year \$753 thousand in the 2009-10 fiscal year.

² The increase primarily resulted from the Santa Cruz Port District reporting \$214.8 million in the 2010-11 fiscal year and zero in the 2009-10 fiscal year.

³ The increase primarily resulted from the San Diego Unified Port District and the Oceanside Small Craft Harbor District reporting \$6.9 million and \$4.6 million in the 2010-11 fiscal year and reporting \$5 million and \$2.2 million in the 2009-10 fiscal year, respectively.

Hospital Enterprise Activity

Sixty-one special districts reported hospital enterprise activity. These special districts reported operating revenues of \$4.2 billion and operating expenses of \$4.2 billion, resulting in an operating income of \$20.9 million. Non-operating revenues totaled \$334.9 million and non-operating expenses equaled \$56.5 million, resulting in a non-operating income of \$288.4 million. Extraordinary items lost \$1.3 million, resulting in a net income of \$307.9 million. See Table 5 for detailed information.

Figure 12

Hospital Enterprise Activity (Amounts in thousands)

	<u>Fiscal Year 2009-10</u>	<u>Percent of Total</u>	<u>Fiscal Year 2010-11</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) from Prior Year</u>
Operating Revenues					
Daily Hospital Services	\$ 2,805,023	21.11 %	\$ 2,864,314	21.40 %	2.11 %
Ambulatory Services	1,717,865	12.93	1,920,331	14.35	11.79
Ancillary Services	8,765,373	65.96	8,598,583	64.25	(1.90)
Gross Patient Revenues	13,288,261	100.00 %	13,383,228	100.00 %	0.71
Deductions From Revenues					
Provision for Bad Debts	481,474	5.03	488,372	5.12	1.43
Medicare Contractual Adjustments	3,786,175	39.53	3,832,113	40.17	1.21
Medi-Cal Contractual Adjustments	2,123,091	22.16	2,178,596	22.84	2.61
Other Contractual Adjustments	2,871,015	29.97	2,676,944	28.06	(6.76)
Other Allowances.....	317,471	3.31	363,166	3.81	14.39
Total Deductions From Revenues	9,579,226	100.00 %	9,539,191	100.00 %	(0.42)
Capitation Premium Revenues.....	101,748		94,458		(7.16)
Net Patient Revenues	3,810,783		3,938,495		3.35
Other Operating Revenues	225,770		242,832		7.56
Total Operating Revenues	4,036,553		4,181,327		3.59
Operating Expenses					
Daily Hospital Services	868,525	21.02	855,842	20.57	(1.46)
Ambulatory Services	462,633	11.20	469,974	11.30	1.59
Ancillary Services	1,230,153	29.77	1,223,367	29.40	(0.55)
Research Services ¹	15	0.00	5	0.00	(66.67)
Education Costs.....	11,364	0.28	12,844	0.31	13.02
General Services	586,140	14.19	595,192	14.31	1.54
Fiscal Services.....	189,035	4.57	191,586	4.61	1.35
Administrative Services.....	489,986	11.86	523,925	12.59	6.93
Unassigned Costs Services	287,570	6.96	280,137	6.73	(2.58)
Purchased Inpatient Services	2,162	0.05	2,177	0.05	0.69
Purchased Outpatient Services.....	4,303	0.10	5,427	0.13	26.12
Total Operating Expenses	4,131,886	100.00 %	4,160,476	100.00 %	0.69
Operating Income	(95,333)		20,851		(121.87)
Non-Operating Revenues	338,469		334,881		1.89
Non-Operating Expenses	58,063		56,519		(2.66)
Non-Operating Income	280,406		288,362		2.84
Extraordinary Items ²	1,089		(1,327)		(221.85)
Net Income (Loss)	\$ 186,162		\$ 307,886		65.39 %

¹ The decrease primarily resulted from the Palomar Pomerado Hospital District reporting \$5 thousand in the 2010-11 fiscal year and \$15 thousand in the 2009-10 fiscal year.

² The decrease primarily resulted from the Mendocino Coast Hospital District reporting an expense of \$1.3 million in the 2010-11 fiscal year and zero in the 2009-10 fiscal year and the Palm Drive Health Care District reporting zero in the 2010-11 fiscal year and a revenue of \$1.7 million in the 2009-10 fiscal year.

Transit Enterprise Activity

Sixty-eight special districts reported transit enterprise activity. These special districts reported revenues of \$4.6 billion and expenses of \$5.8 billion, resulting in an operating loss of \$1.1 billion. The loss on the disposal of fixed assets totaled \$57 thousand. The capital additions to equity equaled \$1.8 billion. The net operating loss and capital additions to equity totaled \$740.9 million. During the 2010-11 fiscal year, three new transit districts were formed. See Table 6 for detailed information.

Figure 13

Transit Enterprise Activity

(Amounts in thousands)

	<u>Fiscal Year 2009-10</u>	<u>Percent of Total</u>	<u>Fiscal Year 2010-11</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) from Prior Year</u>
Revenues					
Passenger Fares.....	\$ 1,192,144	25.84 %	\$ 1,250,935	26.99 %	4.93 %
Special Transit Fares	26,840	0.58	27,976	0.61	4.23
Charter Service Revenue	259	0.01	259	0.01	0.00
Auxiliary Transportation Revenues.....	81,985	1.78	91,370	1.97	11.45
Non-Transportation Revenues	175,426	3.80	146,601	3.16	(16.43)
Property Tax Revenues	170,397	3.69	153,991	3.32	(9.63)
Sales Tax Revenues	518,670	11.24	592,282	12.78	14.19
Local Cash Grants	1,586,374	34.38	1,413,617	30.50	(10.89)
Local Special Fare Assistance	5,258	0.11	4,881	0.11	(7.17)
State Cash Grants	154,342	3.35	321,296	6.93	108.17
Federal Cash Grants.....	702,187	15.22	631,408	13.62	(10.08)
Other Revenues.....	40	0.00	40	0.00	0.00
Total Revenues	<u>4,613,922</u>	<u>100.00 %</u>	<u>4,634,656</u>	<u>100.00 %</u>	<u>0.45</u>
Expenses					
Salaries, Wages, and Benefits	2,572,789	45.49	2,529,275	43.92	(1.69)
Services.....	560,131	9.90	660,158	11.46	17.86
Materials and Supplies.....	421,418	7.45	420,444	7.30	(0.23)
Utilities and Insurance.....	222,042	3.92	241,268	4.19	8.66
Purchased Transportation.....	556,156	9.83	582,618	10.12	4.76
Interest Expense	235,137	4.16	230,060	3.99	(2.16)
Leases and Rentals	42,807	0.76	29,596	0.51	(30.86)
Depreciation and Amortization	1,119,695	19.80	1,219,685	21.18	8.93
Other Expenses	(74,022)	(1.31)	(153,814)	(2.67)	107.79
Total Expenses.....	<u>5,656,153</u>	<u>100.00 %</u>	<u>5,759,290</u>	<u>100.00 %</u>	<u>1.82</u>
Net Transit Loss.....	<u>(1,042,231)</u>		<u>(1,124,634)</u>		<u>7.91</u>
Gain (Loss) on Disposal of Fixed Assets.....	(1,975)		(57)		(97.11)
Operating Transfers In (Out)	62,481		60,557		(3.08)
Total Operating Loss	<u>(981,725)</u>		<u>(1,064,134)</u>		<u>8.39</u>
Capital Additions to Equity					
Federal Capital Grants.....	574,759	31.72	554,860	30.74	(3.46)
State Capital Grants.....	472,970	26.11	349,940	19.39	(26.01)
Local Capital Grants.....	761,001	42.01	899,706	49.84	18.23
Non-Governmental Donations.....	2,858	0.16	561	0.03	(80.37)
Total Capital Additions to Equity	<u>1,811,588</u>	<u>100.00 %</u>	<u>1,805,067</u>	<u>100.00 %</u>	<u>(0.36)</u>
Net Operating Loss and Capital Additions to Equity...	<u>\$ 829,863</u>		<u>\$ 740,933</u>		<u>(10.72)%</u>

Waste Disposal Enterprise Activity

A total of 588 special districts reported waste disposal enterprise activity. These special districts reported operating revenues of \$2.9 billion and operating expenses of \$2.9 billion, resulting in a net income of \$37.3 million. Non-operating revenues totaled \$593.2 million and non-operating expenses equaled \$349.2 million, resulting in a non-operating income of \$244 million and a net income of \$281.2 million. See Table 7 for detailed information.

Figure 14

Waste Disposal Enterprise Activity

(Amounts in thousands)

	<u>Fiscal Year 2009-10</u>	<u>Percent of Total</u>	<u>Fiscal Year 2010-11</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) from Prior Year</u>
Operating Revenues					
Service Charges	\$ 2,464,219	86.28 %	\$ 2,555,612	88.39 %	3.71 %
Connection Fees.....	118,639	4.15	106,572	3.69	(10.17)
Service Type Assessments.....	24,508	0.86	22,390	0.77	(8.64)
Other Services.....	109,379	3.83	98,697	3.41	(9.77)
Sales	139,344	4.88	108,066	3.74	(22.45)
Total Operating Revenues.....	2,856,089	100.00 %	2,891,337	100.00 %	1.23
Operating Expenses					
Sewage Collection	332,598	11.79	356,011	12.47	7.04
Sewage Treatment	852,934	30.24	844,854	29.60	(0.95)
Sewage Disposal.....	123,843	4.39	122,027	4.28	(1.47)
Solid Waste Disposal.....	284,382	10.08	275,177	9.64	(3.24)
Administration and General.....	557,882	19.78	573,472	20.09	2.79
Depreciation and Amortization.....	595,542	21.12	613,613	21.50	3.03
Other Operating Expenses.....	73,444	2.60	68,907	2.42	(6.18)
Total Operating Expenses.....	2,820,625	100.00 %	2,854,061	100.00 %	1.19
Operating Income (Loss).....	35,464		37,276		5.11
Non-Operating Revenues					
Interest Income ³	134,624	21.05	99,595	16.79	(26.02)
Rents, Leases, and Franchises.....	8,790	1.37	11,227	1.89	27.72
Taxes and Assessments.....	344,380	53.85	316,925	53.43	(7.97)
Intergovernmental.....	79,338	12.41	61,087	10.30	(23.00)
Other Non-Operating Revenues ¹	72,414	11.32	104,349	17.59	44.10
Total Non-Operating Revenues.....	639,546	100.00 %	593,183	100.00 %	(7.25)
Non-Operating Expenses					
Interest Expense.....	231,719	76.69	286,991	82.18	23.85
Other Non-Operating Expenses.....	59,046	20.31	62,240	17.82	5.41
Total Non-Operating Expenses.....	290,765	100.00 %	349,231	100.00 %	20.11
Non-Operating Income	348,781		243,952		(30.06)
Net Income (Loss).....	\$ 384,245		\$ 281,228		(26.81)%

¹ The increase in Other Non-Operating Revenues primarily resulted from the Sacramento Regional County Sanitary and the Sacramento Area Sewer District reporting \$9.1 million and \$6.7 million in the 2010-11 fiscal year and zero and \$1.9 million in the 2009-10 fiscal year, respectively.

Water Utility Enterprise Activity

A total of 877 special districts reported water utility enterprise activity. These special districts reported operating revenues of \$6.6 billion and operating expenses of \$7 billion, resulting in an operating loss of \$355.8 million. Non-operating revenues totaled \$1.4 billion and non-operating expenses equaled \$794.2 million, resulting in a non-operating income of \$608.3 million and a net income of \$252.5 million. See Table 8 for detailed information.

Figure 15

Water Utility Enterprise Activity

(Amounts in thousands)

	<u>Fiscal Year 2009-10</u>	<u>Percent of Total</u>	<u>Fiscal Year 2010-11</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) from Prior Year</u>
Operating Revenues					
Water Sales					
Residential.....	\$ 1,689,228	26.05 %	\$ 1,752,511	26.38 %	3.75 %
Business.....	274,418	4.23	278,016	4.19	1.31
Industrial.....	90,801	1.40	88,957	1.34	(2.03)
Irrigation.....	758,338	11.70	803,193	12.09	5.91
Sales for Resale.....	2,389,985	36.86	2,423,481	36.48	1.40
All Other Sales.....	214,575	3.31	229,429	3.45	6.92
Water Services.....	1,066,774	16.45	1,067,762	16.07	0.09
Total Operating Revenues.....	6,484,119	100.00 %	6,643,348	100.00 %	2.46
Operating Expenses					
Source of Supply.....	2,744,253	39.62	2,742,634	39.18	(0.06)
Pumping.....	319,931	4.62	301,702	4.31	(5.70)
Water Treatment.....	458,842	6.63	434,390	6.21	(5.33)
Administration and General.....	1,181,982	17.07	1,198,149	17.12	1.37
Customer Accounts.....	95,669	1.38	96,300	1.38	0.66
Transmission and Distribution.....	737,036	10.64	750,764	10.73	1.86
Depreciation and Amortization.....	1,120,211	16.17	1,208,277	17.26	7.86
Other Operating Expenses.....	267,705	3.87	266,954	3.81	(0.28)
Total Operating Expenses.....	6,925,629	100.00 %	6,999,170	100.00 %	1.06
Operating Income (Loss).....	(441,510)		(355,822)		(19.41)
Non-Operating Revenues					
Interest Income.....	206,740	14.99	156,201	11.14	(24.45)
Rents, Leases, and Franchises.....	35,690	2.59	33,176	2.37	(7.04)
Taxes and Assessments.....	788,009	57.13	773,477	55.15	(1.84)
Intergovernmental ¹	134,494	9.75	207,391	14.79	54.20
Other Non-Operating Revenues.....	214,464	15.55	232,202	16.56	8.27
Total Non-Operating Revenues.....	1,379,397	100.00 %	1,402,447	100.00 %	1.67
Non-Operating Expenses					
Interest Expense.....	599,798	84.62	654,931	82.47	9.19
Other Non-Operating Expenses.....	109,017	15.38	232,202	17.53	27.72
Total Non-Operating Expenses.....	708,815	100.00 %	794,167	100.00 %	12.04
Non-Operating Income.....	670,582		608,280		(9.29)
Net Income (Loss).....	\$ 229,072		\$ 252,458		10.21 %

¹ The increase in Intergovernmental Revenues primarily resulted from the Contra Costa Water District reporting \$30.9 million in the 2010-11 fiscal year and \$11.9 million 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 2,884 special districts reported non-enterprise general-purpose transactions. These special districts reported revenues of \$12.3 billion and expenditures of \$12.1 billion, resulting in revenues over expenditures of \$258.8 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. Non-routine transactions are not included in Figure 16. 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)

	<u>Fiscal Year 2009-10</u>	<u>Percent of Total</u>	<u>Fiscal Year 2010-11</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) from Prior Year</u>
Revenues					
Taxes and Assessments	\$ 3,485,146	27.60 %	\$ 3,431,839	27.83 %	(1.53)%
Licenses, Permits, and Franchises	186,206	1.48	168,976	1.37	(9.25)
Fines, Forfeits, and Penalties.....	36,765	0.29	30,393	0.25	(17.33)
Revenue From Use of Money and Property					
Interest Income.....	273,071	2.16	183,026	1.48	(32.97)
Rents, Concessions, and Royalties.....	277,331	2.20	265,898	2.16	(4.12)
Intergovernmental					
Federal	648,243	5.13	655,518	5.32	1.12
State.....	1,115,976	8.84	893,435	7.25	(19.94)
Other Governmental Agencies.....	461,600	3.66	559,040	4.53	21.11
Charges for Current Services.....	1,682,887	13.33	1,747,385	14.17	3.83
Self Insurance Contributions and Claim Adjustments	4,027,054	31.89	3,975,544	32.24	(1.28)
Other Revenues.....	432,141	3.42	418,627	3.40	(3.13)
Total Revenues	<u>12,626,420</u>	<u>100.00 %</u>	<u>12,329,681</u>	<u>100.00 %</u>	(2.35)
Expenditures					
Salaries, Wages, and Benefits	3,480,062	28.35	3,492,999	28.94	0.37
Services and Supplies	4,889,110	39.83	4,774,977	39.56	(2.33)
Self Insurance – Claims Paid	2,436,641	19.85	2,392,674	19.82	(1.80)
Debt Service					
Retirement of Long-Term Debt	176,699	1.44	139,900	1.16	(20.83)
Interest Expense.....	59,362	0.48	55,577	0.46	(6.38)
Fixed Assets	464,682	3.49	428,830	3.55	(7.72)
Other Expenditures.....	768,741	6.26	785,923	6.51	2.24
Total Expenditures.....	<u>12,275,297</u>	<u>100.00 %</u>	<u>12,070,880</u>	<u>100.00 %</u>	(1.67)
Revenues Over Expenditures	<u>\$ 351,123</u>		<u>\$ 258,801</u>		(26.29)%

Debt Service Fund Transactions

A total of 315 special districts reported non-enterprise debt service transactions. These special districts reported revenues of \$2.2 billion and expenditures of \$2.9 billion, resulting in revenues under expenditures of \$710.3 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>Fiscal Year 2009-10</u>	<u>Percent of Total</u>	<u>Fiscal Year 2010-11</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) from Prior Year</u>
Revenues					
Taxes and Assessments	\$ 78,455	3.94 %	\$ 78,786	3.59 %	0.42 %
Revenue From Use of Money and Property					
Interest Income	193,851	9.72	177,743	8.11	(8.31)
Rents, Concessions, and Royalties	1,550,876	77.79	1,686,365	76.92	8.74
Intergovernmental					
Federal ¹	124	0.01	3,052	0.14	2361.29
State	488	0.02	455	0.02	(6.76)
Other Governmental Agencies	113,007	5.67	143,322	6.54	26.83
Charges for Current Services	2,490	0.12	2,029	0.09	(18.51)
Other Revenues ²	54,381	2.73	100,651	4.59	85.08
Total Revenues	<u>1,993,672</u>	<u>100.00 %</u>	<u>2,192,403</u>	<u>100.00 %</u>	<u>9.97</u>
Expenditures					
Debt Service					
Retirement of Long-Term Debt	1,521,074	53.37	1,537,974	52.98	1.11
Interest Expense	1,118,576	39.25	1,241,595	42.77	11.00
Fixed Assets ³	14,859	0.52	42,252	1.46	184.35
Other Expenditures ⁴	195,529	6.86	80,907	2.79	(58.62)
Total Expenditures	<u>2,850,038</u>	<u>100.00 %</u>	<u>2,902,728</u>	<u>100.00 %</u>	<u>1.85</u>
Revenues Under Expenditures	<u>\$ (856,366)</u>		<u>\$ (710,325)</u>		<u>(17.05)%</u>

¹ The increase primarily resulted from the Newport Beach Public Facilities Corporation and the Porterville Schools Improvement Corporation reporting \$1.5 million and \$1.3 million in the 2010-11 fiscal year, respectively, and zero in the 2009-10 fiscal year.

² The increase primarily resulted from the Sacramento County Public Facilities Corporation reporting \$59.6 million in the 2010-11 fiscal year and \$24.2 million in the 2009-10 fiscal year.

³ The increase primarily resulted from the Atwater Public Financing Authority reporting \$33.5 million in the 2010-11 fiscal year and zero in the 2009-10 fiscal year.

⁴ The decrease primarily resulted from the City of Oxnard Financing Authority reporting \$115.8 thousand in the 2010-11 fiscal year and \$140.7 million in the 2009-10 fiscal year.

**Capital Projects
Fund
Transactions**

A total of 248 special districts reported non-enterprise capital projects transactions. These special districts reported revenues of \$182.4 million and expenditures of \$553.1 million, resulting in revenues under expenditures of \$370.7 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)

	<u>Fiscal Year 2009-10</u>	<u>Percent of Total</u>	<u>Fiscal Year 2010-11</u>	<u>Percent of Total</u>	<u>Percent Increase (Decrease) from Prior Year</u>
Revenues					
Interest Income.....	\$ 10,005	5.76 %	\$ 8,236	4.52 %	(17.68)%
Intergovernmental					
Federal ¹	1,122	0.64	12,276	6.73	994.12
State.....	128,829	74.13	81,850	44.87	(36.47)
Other Governmental Agencies ²	11,903	6.85	62,120	34.06	421.89
Other Revenues.....	21,937	12.62	17,920	9.82	(18.31)
Total Revenues	173,796	100.00 %	182,402	100.00 %	4.95
Expenditures					
Fixed Assets.....	395,362	70.42	266,523	48.19	(32.59)
Other Expenditures ³	166,098	29.58	286,589	51.81	72.54
Total Expenditures	561,460	100.00 %	553,112	100.00 %	(1.49)
Revenues Under Expenditures	\$ (387,664)		\$ (370,710)		(4.37)%

¹ The increase primarily resulted from the East Bay Regional Park District reporting \$7.6 million in the 2010-11 fiscal year and zero in the 2009-10 fiscal year.

² The increase primarily resulted from the Orange County Flood Control District reporting \$36.4 million in the 2010-11 fiscal year and a negative of \$62 thousand in the 2009-10 fiscal year.

³ The increase primarily resulted from the City of San Diego Public Facilities Financing Authority reporting \$115 million in the 2010-11 fiscal year and zero in the 2009-10 fiscal year due to a construction project.

This Page Intentionally Left Blank



Financial Section

This Page Intentionally Left Blank

Table 1. Special District Annual Report — Fiscal Year 2010-11
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	—	—	—	—	\$	—
4-E Water District	Glenn	41.	O	Library Services	165,926	175,863	—	—	—
4-M Water District	Colusa	41.	O	Water Enterprise	150	123	—	—	—
ABAG Finance Authority for Nonprofit Corporation	Alameda	50.	O	Water Enterprise	69,340	54,821	76,595	—	—
Acampo Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
Adams Springs Water District	Lake	41.	O	Water Enterprise	38,631	33,692	—	—	—
Adelanto Public Utility Authority	San Bernardino	50.	O	Water Enterprise	25,137	40,477	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,904,457	5,738,790	—	—	—
—	—	—	—	Water Enterprise	8,287,081	7,455,256	76,825,000	—	—
Adin Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	18,263	14,821	—	4,571	4,571
Adin Community Services District	Modoc	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	44,861	67,838	—	68,471	17,283
Adin Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	35,038	37,314	—	5,222	1,975
Adin Lighting District	Modoc	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,987	1,613	—	—	—
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	1,184,519	1,250,699	—	—	—
Agoura Hills Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	677,500	671,727	11,310,000	—	—
Agoura Hills Public Facilities Corporation	Los Angeles	54.1	O	Inactive	—	—	—	—	—
Agua Mansa Industrial Growth Association	San Bernardino	50.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	305,632	741,500	—	—	—
Airborne Law Enforcement Services	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,941,807	1,595,030	—	43,351	23,447
Airport Neighborhood Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	23,960	23,447	—	—	—
Alameda - Contra Costa Transit Financing Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,951,358	4,832,828	37,465,000	—	—
Alameda County Abandoned Vehicle Abatement Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,177,533	1,177,533	—	—	—
Alameda County Board of Education Public Facilities Corporation	Alameda	54.	O	Inactive	—	—	—	—	—
Alameda County Fire Department	Alameda	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	94,246,497	94,520,118	174,354	55,092,112	28,441,780
Alameda County Flood Control and Water Conservation District	Alameda	8.3	S	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	26,164,770

(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 2010-11 — (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	—	—	—	—	\$ 136,340,324	\$ 26,164,770
Alameda County Medical Center	Alameda	14.1	O	Flood Control and Water Conservation\$	41,002,339	48,254,905	—	—	—
Alameda County Mosquito Abatement District	Alameda	21.	O	Hospital Enterprise	556,919,089	491,486,709	150,049,601	—	—
Alameda County Public Facilities Corporation	Alameda	54.1	S	Pest Control	3,483,703	2,448,215	—	—	—
Alameda County Resource Conservation District	Alameda	36.1	O	Financing or Constructing Facilities	27,886,520	27,373,820	140,914,169	—	—
Alameda County Schools Insurance Group	Alameda	50.	O	Resource Conservation	1,118,859	1,091,664	—	—	—
Alameda County Waste Management Authority and Source Reduction Recycling Board	Alameda	50.	O	Self Insurance	131,226,827	130,235,318	—	—	—
Alameda County Water District	Alameda	42.	O	Waste Disposal Enterprise	20,973,995	19,906,580	—	76,947,473	21,134,926
Alameda County Water District Public Facilities Financing Corporation	Alameda	54.1	O	Water Enterprise	75,213,461	72,387,173	46,885,000	—	—
Alameda County-Dublin Library Corporation	Alameda	54.	O	Inactive	—	—	—	—	—
Alameda Sewer Improvement Financing Corporation	Alameda	54.1	O	Financing or Constructing Facilities	850,666	424,306	2,465,000	—	—
Alameda-Contra Costa Transit District	Alameda	38.1	O	Transit Enterprise	353,520,666	344,641,171	37,415,000	—	—
Alamo-Lafayette Cemetery District	Contra Costa	4.	O	Cemetery	340,310	429,024	—	—	—
Alba Recreation and Park District	Santa Cruz	27.1	O	Recreation and Park	15,709	15,913	—	—	—
Albion-Little River Fire Protection	Mendocino	7.	O	Fire Protection	155,061	129,292	—	—	—
Aldercroft Heights County Water District	Santa Clara	42.	O	Water Enterprise	207,615	137,830	—	—	—
Alderpoint County Water District	Humboldt	42.	O	Water Enterprise	62,369	51,243	19,943	—	—
Alexander Estates Lighting District	Mendocino	18.	S	Lighting and Lighting Maintenance	8,010	8,867	—	16,619	8,867
Alhambra Capital Improvement Corporation	Los Angeles	54.1	C	Financing or Constructing Facilities	2,961,745	2,961,851	21,345,000	—	—
Alhambra Golf Course Clubhouse Corporation	Los Angeles	54.1	O	Inactive	—	—	—	—	—
Alleghany County Water District	Sierra	42.	O	Water Enterprise	30,962	48,734	37,092	—	—
Allensworth Community Services District	Tulare	5.1	O	Water Enterprise	114,323	120,076	97,308	—	—
Alliance of Schools For Cooperative Insurance Programs	Los Angeles	50.	O	Water Enterprise	—	—	—	—	—

(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 2010-11 — (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 (continued)	Los Angeles	50.	O	—	—	—	—	\$	—
Almanor Recreation and Park District	Plumas	27.1	O	Self Insurance	184,317,132 \$	178,238,995 \$	—	—	—
Almond Park Maintenance District (San Joaquin)	San Joaquin	19.	S	Recreation and Park	23,501	24,660	—	—	—
Almond Wood Estates Lighting District	Stanislaus	18.	S	Water Enterprise	17,272	19,496	—	—	—
Almonte Sanitary District (Marin)	Marin	30.1	O	Lighting and Lighting Maintenance	8,377	7,159	—	—	—
Alpaugh Irrigation District	Tulare	52.	O	Waste Disposal Enterprise	434,301	316,656	—	126,095	123,169
Alpaugh Joint Powers Authority	Tulare	50.	O	Water Enterprise	907,334	1,029,641	—	—	—
Alpha Fund Joint Powers Agency	Sacramento	50.	O	Water Enterprise	261,058	340,163	—	—	—
Alpine County Sanitation District (San Diego)	San Diego	31.	S	Self Insurance	25,091,084	24,701,146	—	—	—
Alpine Fire Protection District	San Diego	7.	O	Waste Disposal Enterprise	1,177,313	1,218,365	—	—	—
Alpine Homes Permanent Road Division District	Shasta	29.	S	Fire Protection	3,250,826	4,799,727	860,272	—	—
Alpine Resource Conservation District	Alpine	36.1	O	Inactive	—	—	—	—	—
Alpine Springs County Water District	Placer	42.	O	Resource Conservation	127	—	—	1,237,513	464,440
Alta Cemetery District	Tulare	4.	O	Fire Protection	549,429	537,319	—	—	—
Alta Fire Protection District	Placer	7.	O	Recreation and Park	144,863	125,185	—	—	—
Alta Hospital District	Tulare	14.	O	Waste Disposal Enterprise	418,715	285,121	—	—	—
Alta Irrigation District	Tulare	52.	O	Water Enterprise	628,955	484,490	100,044	—	—
Altadena Library District	Los Angeles	17.1	O	Streets and Roads - Construction and Maintenance	28,684	61,097	—	—	—
Altair Permanent Road Division	Nevada	—	S	Cemetery	771,318	706,801	294,567	—	—
				Fire Protection	105,571	116,713	—	—	—
				Hospital Enterprise	326,703	8,382	—	—	—
				Water Enterprise	3,240,324	3,012,318	196,411	—	—
				Library Services	2,571,238	2,424,849	—	—	—
				Streets and Roads - Construction and Maintenance	12,415	31,676	—	—	—

(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 2010-11 — (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
Altamont Commuter Express Authority	San Joaquin	50.	O	—	—	—	—	\$	—
—	—	—	—	Transit Enterprise	10,800,581	21,143,962	\$	—	—
Altaville Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	83,643	61,746	—	—	—
Altaville-Melones Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	94,863	183,880	—	—	—
Alto Sanitary District (Main)	Main	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	274,811	197,007	—	—	—
Alturas Cemetery District	Modoc	4.	O	—	—	—	—	—	85,638
—	—	—	—	Cemetery	117,561	86,628	—	713,729	—
Alturas Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	75,052	80,755	—	128,837	74,665
Alvord Drainage District (Riverside)	Riverside	6.2	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2	—	—	—	—
Amador County Air Pollution Control District	Amador	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	375,822	269,847	—	—	—
Amador County Fire Protection District	Amador	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,322,451	1,779,538	—	—	—
Amador County Water District No. 1	Amador	42.	O	—	—	—	—	—	—
Amador Regional Sanitation District	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Amador Regional Transit System	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	327,892	291,743	—	—	—
Amador Resource Conservation District	Amador	36.1	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,337,255	1,363,672	—	—	—
Amador Water Agency	Amador	45.2	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	157,916	171,806	—	—	—
Amador-Tuolumne Community Action Agency	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,354,717	13,069,814	34,892,939	—	—
Ambrose Recreation and Park District	Contra Costa	27.1	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	9,808,058	10,380,819	—	—	—
American Canyon Fire Protection District	Napa	7.	C	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,959,602	2,004,180	—	—	—
American Hills Estates Permanent Road Division	Nevada	29	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,898,070	3,518,929	—	—	—
American River Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,259	399	—	—	—
American River Flood Control District	Sacramento	8.4	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	10,075	16,911	—	—	—
Anaheim Community Center Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	2,072,613	1,798,091	—	—	—
Anaheim Public Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,393,000	2,399,455	38,000,000	—	—
—	—	—	—	Financing or Constructing Facilities	94,214,949	94,214,949	1,387,302,465	—	—

(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 2010-11 — (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.	0	—	—	—	—	\$	—
—	—	—	—	Financing or Constructing Facilities	\$ 1,734,450	\$ 1,734,450	12,070,000	—	—
Anderson Cemetery District	Shasta	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	129,876	189,087	—	—	—
Anderson Fire Protection District	Shasta	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,169,798	1,263,560	—	—	—
Anderson Sewer District	Shasta	35.2	S	Inactive	—	—	—	—	—
Anderson Springs Community Services District	Lake	5.1	0	Water Enterprise	378,342	81,466	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,125	4,350	—	13,799	7,250
Anderson Springs Lighting District	Lake	18.	S	—	—	—	—	—	—
—	Mendocino	4.	0	Cemetery	50,627	44,666	—	—	—
Anderson Valley Cemetery District	—	—	—	—	—	—	—	—	—
—	Mendocino	5.1	0	Cemetery	—	—	—	—	—
Anderson Valley Community Services District	—	—	—	Airport Enterprise	25,939	58,334	—	—	—
—	—	—	—	Fire Protection	479,971	478,214	110,449	—	—
—	—	—	—	Lighting and Lighting Maintenance	44,030	41,315	—	—	—
—	—	—	—	Recreation and Park	20,895	14,872	—	—	—
Anderson-Cottonwood Irrigation District	Shasta	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,306,940	1,707,342	—	—	—
Angels Camp Veterans Memorial District	Calaveras	20.	0	—	—	—	—	—	—
—	—	—	—	Memorial	123,737	115,384	—	—	—
Angiola Water District	Tulare	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,452,133	3,155,841	4,484,118	—	—
Antelope Fire Protection District	Mono	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	209,997	249,430	291,500	—	—
Antelope Valley Air Quality Management District	Los Angeles	1.9	0	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	2,961,545	3,011,246	—	—	—
Antelope Valley Hospital District	Los Angeles	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	354,934,311	331,796,981	144,025,544	—	—
Antelope Valley Mosquito Abatement District	Los Angeles	21.	0	—	—	—	—	—	—
—	—	—	—	Pest Control	938,318	807,771	—	—	—
Antelope Valley Resource Conservation District	Los Angeles	36.1	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	355,619	354,508	17,166	—	—
Antelope Valley State Water Contractors Association	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	70,172	126,445	—	—	—
Antelope Valley Transit Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	18,975,861	23,982,900	—	—	—
Antelope Valley Water District	Mono	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	667	—	—	—	—
Antelope Valley-East Kern Water Agency	Kern	45.3	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	44,416,310	42,529,260	149,100,000	—	—
Antelope-Black Mountain Cemetery District	Colusa	4.	S	Inactive	—	—	—	—	—
Apple Valley Fire Protection District	San Bernardino	7.	0	—	—	—	—	—	—

(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 2010-11 — (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.	0	—	—	—	—	\$	—
—	—	—	—	Fire Protection	7,668,180	9,023,653	614,360	—	—
Apple Valley Foothill County Water District	San Bernardino	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	152,523	125,390	—	—	—
Apple Valley Heights County Water District	San Bernardino	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	203,904	198,481	—	—	—
Aptos-La Selva Fire Protection Services	Santa Cruz	7.	0	—	—	—	—	9,946,425	8,592,274
—	—	—	—	Fire Protection	8,999,808	8,717,520	244,239	—	—
Aquatic Science Center	Alameda	50.	0	—	—	—	—	—	—
—	—	—	—	Governmental Services	959,828	959,318	—	—	—
Arbuckle Cemetery District	Colusa	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	104,486	50,627	—	—	—
Arbuckle Public Utility District	Colusa	40.1	0	—	—	—	—	112,880	69,371
—	—	—	—	Waste Disposal Enterprise	228,450	152,931	—	—	—
—	—	—	—	Water Enterprise	248,498	238,248	—	—	—
Arbuckle-College City Fire Protection District	Colusa	7.	0	—	—	—	—	581,517	412,537
—	—	—	—	Fire Protection	427,927	431,781	—	—	—
—	—	—	—	Recreation and Park	874,058	1,128,144	86,007	—	—
Arbuckle-Creek Recreation and Park District	Sacramento	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,545,660	3,789,201	1,194,237	—	—
Arcaata Fire Protection District	Humboldt	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	726,335	792,857	126,474	—	—
Arden Manor Recreation and Park District	Sacramento	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	721,580	685,983	—	—	—
Arden Park Recreation and Park District	Sacramento	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	9,759,570	9,557,193	—	—	—
Area 4 Agency on Aging	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	—	—	—	—	—
Armona Community Services District	Kings	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	752,981	589,927	—	—	—
—	—	—	—	Water Enterprise	938,584	669,572	1,783,062	—	—
Arnold Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,834	3,529	—	—	—
Aromas County Water District	San Benito	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	859,345	1,092,944	809,574	—	—
Aromas Tri-County Fire Protection District	Monterey	7.	0	—	—	—	—	1,118,121	841,535
—	—	—	—	Fire Protection	1,216,228	1,317,065	—	—	—
Arrowbear Park County Water District	San Bernardino	42.	0	—	—	—	—	1,316,429	239,083
—	—	—	—	Fire Protection	213,396	226,434	—	—	—
—	—	—	—	Waste Disposal Enterprise	420,219	469,888	239,083	—	—
—	—	—	—	Water Enterprise	432,106	493,815	—	—	—
Arroyo Grande Cemetery District	San Luis Obispo	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	410,219	399,113	—	—	—
Arroyo Vista Community Service District	El Dorado	5.1	0	—	—	—	—	—	—

(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 2010-11 — (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	19,002 \$	2,698 \$	—	—	—
Artesia Cemetery District	Los Angeles	4.	O	Cemetery	348,599	415,035	—	—	—
Artois Community Services District	Glenn	5.1	O	Water Enterprise	29,949	27,490	136,064	—	—
Artois Fire Protection District	Glenn	7.	S	Fire Protection	63,997	26,398	—	—	—
Arvin Community Services District	Kern	5.1	O	Water Enterprise	2,988,631	1,821,751	7,904	—	—
Arvin-Edison Water Storage District	Kern	48.	O	Water Enterprise	33,693,054	20,923,938	37,748,084	—	—
Ash Maintenance District (San Joaquin)	San Joaquin	19.	S	Lighting and Lighting Maintenance	36,059	19,713	—	—	—
Ashley Maintenance District (San Joaquin)	San Joaquin	19.	S	Drainage and Drainage Maintenance	877	412	—	—	—
Associated Community Action Program	Alameda	50.	O	Local and Regional Planning or Development	1,298,094	2,628,757	—	—	—
Association of California Water Agencies Joint Powers Insurance Authority	Sacramento	50.	O	Self Insurance	29,937,467	30,005,708	—	—	—
Atascadero Cemetery District	San Luis Obispo	4.	O	Cemetery	370,730	428,340	—	—	—
Atascadero Unified School District Educational Facilities Corporation	San Luis Obispo	54.	O	Financing or Constructing Facilities	2,873,345	2,873,345	3,980,000	2,341,518	620,239
Athens - Woodcrest - Olivia Garbage Disposal District	Los Angeles	10.1	S	Waste Disposal Enterprise	3,056,462	2,717,907	—	—	—
Atherton Channel Drainage District	San Mateo	35.1	C	Drainage and Drainage Maintenance	80,620	49,222	—	—	—
Atwater Fire Protection	Merced	7.	C	Fire Protection	2,178,659	2,178,658	—	—	—
Atwater Public Financing Authority	Merced	50.	C	Financing or Constructing Facilities	115,899	38,078,293	84,135,000	—	—
Atwell Island Water District	Tulare	41.	O	Cemetery	735,757	655,106	—	1,190,794	414,852
Auburn Cemetery District	Placer	4.	O	Recreation and Park	3,949,845	4,029,688	445,000	—	—
Auburn Recreation and Park District	Placer	27.1	O	Waste Disposal Enterprise	519,676	478,577	2,820,000	—	—
Auburn Valley Community Services District	Placer	5.1	O	Water Enterprise	190,310	185,593	—	—	—
Audubon Hills Community Services District	El Dorado	5.1	O		—	—	—	—	—

(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 2010-11 — (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
Audubon Hills Community Services District — (continued)	El Dorado	5.1	O	Streets and Roads - Construction and Maintenance	38,892 \$	50,878 \$	—	\$	—
Authority for a Greater San Bernardino Authority for California Cities Excess Liability (ACCEL)	San Bernardino	50.	O	Inactive	—	—	—	—	—
Authority for the Handicapped of San Bernardino County	Tulare	50.	O	Self Insurance	13,156,938	8,851,934	—	—	—
Automated Regional Justice Information System (ARJIS)	San Bernardino	50.	O	Local and Regional Planning or Development	89,376	106,089	—	—	—
Avena Drainage District (San Joaquin)	San Diego	50.	O	Governmental Services	5,236,364	4,808,967	—	—	—
Avenal Healthcare District	San Joaquin	6.1	O	Drainage and Drainage Maintenance	12,877	7,980	—	—	—
Avenal Public Financing Authority	Kings	14.	O	Ambulance Service	937,564	1,019,099	—	—	—
Avila Beach Community Services District	Kings	50.	C	Financing or Constructing Facilities	397,005	657,005	8,450,000	—	—
Bailey Creek Subdivision Permanent Road Division District	San Luis Obispo	5.1	O	Fire Protection	312,422	191,368	—	—	—
Baker Community Services District	—	—	—	Waste Disposal Enterprise	490,045	548,277	—	—	—
Baldwin Hills Regional Conservation Authority	—	—	—	Water Enterprise	393,681	344,301	—	—	—
Baldwin Park Financing Authority	Los Angeles	50.	C	Financing or Constructing Facilities	3,295,720	3,563,186	59,340,000	148,741,282	26,586,460
Baldwin Terrace Street Lighting Maintenance District (Contra Costa)	Shasta	29.	S	Inactive	—	—	—	—	—
Ballico Community Services District	San Bernardino	5.1	O	Fire Protection	—	13,261	—	—	—
Ballico-Cortez Water District	—	—	—	Governmental Services	107,190	181,335	—	—	—
Baldwin Hills Regional Conservation Authority	—	—	—	Lighting and Lighting Maintenance	7,699	7,699	—	—	—
Baldwin Park Financing Authority	—	—	—	Recreation and Park	7,028	59,547	—	—	—
Baldwin Terrace Street Lighting Maintenance District (Contra Costa)	—	—	—	Streets and Roads - Construction and Maintenance	—	2,445	—	—	—
Ballico Community Services District	—	—	—	Television Translator Station Facilities	86,200	33,039	—	—	—
Baldwin Hills Regional Conservation Authority	—	—	—	Waste Disposal Enterprise	292,022	210,302	—	—	—
Baldwin Park Financing Authority	—	—	—	Water Enterprise	125,755	128,903	—	—	—
Baldwin Terrace Street Lighting Maintenance District (Contra Costa)	Fresno	7.	O	Fire Protection	111,910	79,225	7,548	—	—
Ballico Community Services District	Los Angeles	50.	O	Recreation and Park	9,334,709	65,973	—	—	—
Baldwin Hills Regional Conservation Authority	Los Angeles	50.	C	Financing or Constructing Facilities	1,253,098	2,282,973	25,796,000	—	—
Baldwin Park Financing Authority	Contra Costa	19.	C	Lighting and Lighting Maintenance	855	56	—	—	—
Baldwin Terrace Street Lighting Maintenance District (Contra Costa)	Merced	5.1	O	Water Enterprise	23,017	56,924	—	—	—
Ballico Community Services District	Merced	—	—	—	—	—	—	—	—
Baldwin Hills Regional Conservation Authority	Merced	—	—	—	—	—	—	—	—
Baldwin Park Financing Authority	Merced	—	—	—	—	—	—	—	—
Baldwin Terrace Street Lighting Maintenance District (Contra Costa)	Merced	41.	O	—	—	—	—	—	—

(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 2010-11 — (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 — (continued)	Merced	41.	0	Water Enterprise	—	—	—	\$	—
Bangor Cemetery District	Butte	4.	0	Cemetery	2,877	—	—	6,000	4,656
Banning Library District	Riverside	17.3	0	Library Services	7,576	4,398	—	—	—
Banta-Carbona Irrigation District	San Joaquin	52.	0	Water Enterprise	725,822	827,239	—	—	—
Bard Resource Conservation District	Imperial	36.1	0	Resource Conservation	4,914,163	4,547,332	—	—	—
Bard Water District	Imperial	41.	0	Electric Enterprise	16,967	16,276	—	—	—
—	—	—	—	Water Enterprise	43,951	—	—	—	—
—	—	—	—	Water Enterprise	1,139,743	1,248,439	1,295,000	—	—
Bardeen Partners Incorporated	Orange	54.	0	Financing or Constructing Facilities	9,446,000	3,849,000	—	—	—
—	—	—	—	—	—	—	—	—	—
Barssdale Cemetary District	Ventura	4.	0	Cemetery	174,669	192,265	—	—	—
Barstow Cemetary District	San Bernardino	4.	0	Cemetery	404,807	404,552	—	—	—
—	—	—	—	—	—	—	—	—	—
Barstow Fire Protection District	San Bernardino	7.	0	Fire Protection	3,389,594	3,814,993	7,460	—	—
—	—	—	—	—	—	—	—	—	—
Barstow Heights Community Services District	San Bernardino	5.1	0	Recreation and Park	69,152	37,209	—	—	—
—	—	—	—	—	—	—	—	—	—
Bay Area Air Quality Management District	San Francisco	1.2	0	Water Enterprise	15,125	2,598,700	—	—	—
Bay Area Clean Water Agencies	Alameda	50.	0	Water Enterprise	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Bay Area Community College Districts Joint Power Agency	Santa Clara	50.	0	Self Insurance	3,691,311	2,919,516	—	—	—
—	—	—	—	—	—	—	—	—	—
Bay Area Housing Authority Risk Management Agency	Alameda	50.	0	Self Insurance	6,445,754	4,361,698	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Bay Area Library and Information System	Alameda	50.	0	Self Insurance	3,482,532	3,418,433	—	—	—
Bay Area Schools Insurance Cooperative	Alameda	50.	0	Self Insurance	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Bay Area Water Supply and Conservation Agency	San Mateo	8.41	0	Water Enterprise	4,891,598	3,986,737	—	—	—
—	—	—	—	—	—	—	—	—	—
Bay Cities Joint Powers Insurance Authority	Alameda	50.	0	Self Insurance	10,298,131	10,919,098	—	—	—
—	—	—	—	—	—	—	—	—	—
Bevlyss Fire Protection District	Glenn	7.	S	Fire Protection	23,052	17,906	—	—	—
—	—	—	—	—	—	—	—	—	—
Bayshore Sanitary District (San Mateo)	San Mateo	30.1	0	Waste Disposal Enterprise	1,254,259	1,081,052	—	—	—
—	—	—	—	—	—	—	—	—	—
Baywood Park Drainage Maintenance District (San Mateo)	San Mateo	19.	S	Drainage and Drainage Maintenance	13	4	—	390,053,426	195,670,010
—	—	—	—	—	—	—	—	—	—
Beach Cities Health District	Los Angeles	14.	0	—	—	—	—	—	—

(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 2010-11 — (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
Beach Cities Health District — (continued)	Los Angeles	14.	O	—	—	—	—	\$	—
—	—	—	—	Hospital Enterprise	10,065,449	10,027,891	5,952,577	—	—
Beach Erosion Authority For Clean Oceans and Nourishment	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	179,171	196,148	—	—	—
Bear Creek Terrace Public Improvement and Street Lighting Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	17,847	17,047	—	—	—
Bear Mountain Ranchettes Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Bear Mountain Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	816,795	790,344	—	—	—
Bear River Recreation and Park District	Nevada	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	465,370	780,000	—	—	—
Bear Valley Community Healthcare District	San Bernardino	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	18,343,267	19,061,489	611,271	—	—
Bear Valley Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	2,718,692	2,474,520	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,257,011	987,756	—	—	—
—	—	—	—	Waste Disposal Enterprise	964,263	1,202,023	1,073,899	—	—
—	—	—	—	Water Enterprise	2,641,745	2,485,818	4,949,842	—	—
Bear Valley Water District	Alpine	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	697,165	769,509	594,147	87,751	50,286
Bear Valley-Indian Valley Fire Protection District	Colusa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	54,367	47,171	—	—	—
Beard Industrial Lighting District	Stanislaus	18	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,117	4,666	—	—	—
Beaumont Cherry Valley Recreation and Park District	Riverside	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,763,976	1,529,069	27,238	—	—
Beaumont Library District	Riverside	17.1	O	—	—	—	—	—	—
—	—	—	—	Library Services	1,214,131	1,176,008	—	1,875,507	1,176,008
Beaumont-Cherry Valley Water District	Riverside	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,131,404	9,544,349	4,530,000	—	—
Beckwourth County Service Area	Plumas	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,507	28,074	4,000	16,542	—
Beckwourth Fire Protection District	Plumas	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	232,447	216,094	—	37,002	—
Bel Aire Lighting Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	69,410	20,887	—	—	—
Bel Marin Keys Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	868,851	782,498	—	—	—
Bell Canyon Community Services District	Ventura	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	452,629	403,944	—	—	—
Bell Gardens Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,442,537	2,442,537	25,680,000	—	—

(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 2010-11 — (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 Gardens Lighting District	Los Angeles	18.	S	—	—	—	—	\$ 1,786,877	\$ 332,810
—	—	—	—	Lighting and Lighting Maintenance	\$ 344,594	\$ 335,494	—	—	—
Bell Lighting District	Los Angeles	18.	S	—	—	278,571	—	1,045,220	196,502
—	—	—	—	Lighting and Lighting Maintenance	290,389	278,571	—	—	—
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	—	—	—	—	78,647	9,341
—	—	—	—	Recreation and Park	9,423	1,875	—	—	—
Bella Vista Water District	Shasta	41.	O	—	—	—	9,616,173	—	—
—	—	—	—	Water Enterprise	6,047,417	6,129,372	9,616,173	—	—
Bell-Cudahy Cable Television Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	48,384	405	—	—	—
Belle Mill Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	391	25	—	—	—
Bellflower Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	401,980	536,619	8,095,000	—	—
Bellflower Public Facilities Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	398,143	457,969	3,495,000	—	—
Belmont Fire Protection District	San Mateo	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	7,254,728	7,014,458	532,938	—	—
Belmont Lighting District	San Mateo	18.	S	—	—	—	—	390,053,426	195,670,010
—	—	—	—	Lighting and Lighting Maintenance	10,035	3,903	—	—	—
Belmont Terrace Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,325	4,635	—	—	—
Belmont-San Carlos Fire Department	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	13,461,649	14,233,641	687,313	—	—
Belridge Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	23,240,905	21,669,039	3,064,024	—	—
Belvedere Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	15,021,480	1,724,116
—	—	—	—	Waste Disposal Enterprise	8,505,309	7,527,968	—	—	—
Belvedere-Tiburon Joint Recreation Committee District	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	899,871	903,770	—	—	—
Belvedere-Tiburon Library Agency	Main	17.1	O	—	—	—	—	—	—
—	—	—	—	Library Services	2,226,272	2,219,756	—	—	—
Ben Lomond Fire Protection District	Santa Cruz	7.	O	—	—	—	—	820,110	646,271
—	—	—	—	Fire Protection	672,520	555,280	479,930	—	—
Benefit & Liability Programs of California	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,855,637	5,304,848	—	—	—
Benefits Liability Excess Fund	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	11,484,954	11,421,142	—	—	—
Bennett Valley Fire Protection	Sonoma	7.	O	—	—	—	—	1,234,353	764,554
—	—	—	—	Fire Protection	706,038	836,339	409,828	—	—
Berkeley Joint Powers Financing Authority	Alameda	50.	C	—	—	—	—	—	—

(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 2010-11 — (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
Berkeley Joint Powers Financing Authority — (continued)	Alameda	50.	C	—	—	—	—	\$	—
Berrenda Mesa Water District	Kern	41.	O	Financing or Constructing Facilities	2,988,214	2,988,214	36,570,000	—	—
Berry Creek Community Services District	Butte	5.1	O	Water Enterprise	23,549,047	19,794,866	963,993	—	—
Bertsch-Ocean View Community Services District	Del Norte	5.1	O	Water Enterprise	57,383	55,725	—	—	—
Beta Healthcare Group Risk Management Authority	San Francisco	50.	O	Water Enterprise	113,126	89,728	393,948	—	—
Bethel Island Municipal Improvement District	Contra Costa	15.4	O	Self Insurance	91,988,288	67,885,094	—	—	—
Beyers Lane Community Services District	Nevada	5.1	O	Land Reclamation and Levee Maintenance	452,035	833,484	—	—	—
Bi-County Solid Waste Authority	Yuba	50.	O	Streets and Roads - Construction and Maintenance	13,200	14,209	—	—	—
Bieber Lighting District	Lassen	18.	S	Inactive	—	—	—	—	—
Big Bear Airport District	San Bernardino	2.1	O	Lighting and Lighting Maintenance	3,021	2,661	—	—	—
Big Bear Area Regional Wastewater Agency	San Bernardino	50.	O	Airport Enterprise	3,049,385	2,223,701	—	—	—
Big Bear City Community Services District	San Bernardino	5.1	O	Waste Disposal Enterprise	5,489,791	4,658,626	5,721,972	—	—
—	—	—	—	Ambulance Service	1,332,450	1,049,890	—	—	—
—	—	—	—	Fire Protection	3,430,423	5,793,765	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	34,835	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,067,419	3,844,337	—	—	—
—	—	—	—	Water Enterprise	2,500,515	2,556,213	426,330	—	—
Big Bear Lake Fire Protection District	San Bernardino	7.	C	—	—	—	—	7,426,327	3,255,380
Big Bear Lake Non-Profit Corporation	San Bernardino	54.	C	Fire Protection	4,093,016	4,603,772	—	—	—
Big Bear Municipal Water District	San Bernardino	44.	O	Inactive	—	—	—	—	—
—	—	—	—	Pest Control	135,990	320,794	—	—	—
—	—	—	—	Recreation and Park	933,395	566,254	—	—	—
—	—	—	—	Water Enterprise	3,372,048	4,027,261	5,170,000	—	—
Big Bear Valley Recreation and Park District	San Bernardino	27.1	S	—	—	—	—	8,233,624	1,849,111
Big Creek Community Services District	Fresno	5.1	O	Recreation and Park	3,256,206	3,502,653	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,836	35,272	—	—	—
—	—	—	—	Water Enterprise	29,250	37,645	—	—	—
Big Independent Cities Excess Pool Joint Powers Agreement	Orange	50.	O	—	—	—	—	—	—
Big Pine Cemetery District	Inyo	4.	O	Self Insurance	4,651,019	3,067,261	—	—	—
—	—	—	—	Cemetery	20,579	12,897	—	—	—

(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 2010-11 — (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
Big Pine Community Services District	Inyo	5.1	O	Waste Disposal Enterprise	81,809 \$	152,628 \$	—	\$	—
—	—	—	—	Water Enterprise	148,775	145,311	—	—	—
Big Pine Fire Protection District	Inyo	7.	O	Ambulance Service	35,360	77,464	—	—	—
—	—	—	—	Fire Protection	271,453	298,517	—	—	—
Big Pine Lighting District	Inyo	18.	S	Lighting and Lighting Maintenance	21,886	6,874	—	—	—
Big River Community Services District	San Bernardino	5.1	O	Recreation and Park	167,781	153,603	—	—	—
Big Rock Community Services District	Del Norte	5.1	O	Water Enterprise	126,257	94,848	144,622	—	—
Big Springs Irrigation District	Siskiyou	52.	O	Water Enterprise	104,331	109,033	—	—	—
Big Valley Fire Protection District	Lassen	7.	O	Fire Protection	47,867	43,090	—	—	—
Big Valley Pest Abatement District	Lassen	23.	O	Pest Control	40,380	35,124	—	—	—
Biggs-Gridley Hospital Agency	Butte	50.	O	Governmental Services	325,442	325,442	—	—	—
Biggs-West Gridley Water District	Butte	41.	O	Water Enterprise	1,811,961	1,356,902	990,977	—	—
Bighorn-Desert View Water Agency	San Bernardino	45.25	O	Waste Disposal Enterprise	311,592	455,719	—	—	—
Biola Community Services District	Fresno	5.1	O	Water Enterprise	183,231	219,900	212,282	—	—
—	—	—	—	Water Enterprise	86,499	66,540	338,056	—	—
Birchm Community Services District	Mono	5.1	O	Streets and Roads - Construction and Maintenance	1,880	62	—	—	—
Bishop Fire Protection District	Inyo	7.	O	Streets and Roads - Construction and Maintenance	2,172,592	6,083,204	—	—	—
Bitner Lane Permanent Road Division District	Sonoma	29.	S	Inactive	—	—	—	—	—
—	—	—	—	Library Services	1,552,997	1,443,986	—	—	—
Bizz Johnson Highway Interchange Joint Powers Authority	Placer	50.	O	Library Services	789,692	672,556	—	620,475	607,436
Black Butte Subdivision Permanent Road Division District	Shasta	29.	S	Recreation and Park	392,508	671,967	—	2,987,692	299,537
Black Gold Cooperative Library System	Ventura	50.	O	Health	2,874,735	6,001,095	193,135	—	—
Blanchard/Santa Paula Public Library District	Ventura	17.3	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Bloomington Recreation and Park District	San Bernardino	27.1	S	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Bloss Memorial Healthcare District	Merced	14.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Blue Lake Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—

(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 2010-11 — (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
Blue Tent School Road Permanent Road Division	Nevada	29.	S	Streets and Roads - Construction and Maintenance	2	180	\$	\$	—
Bluffs Community Services District	Fresno	5.1	O	Recreation and Park	715	4,015	—	—	—
Blythe Public Finance Authority	Riverside	50.	C	Financing or Constructing Facilities	501,677	591,134	6,340,000	—	—
Bodega Bay Fire Protection District	Sonoma	7.	O	Fire Protection	1,584,115	1,560,113	1,391,555	564,625	331,169
Bodega Bay Public Utility District	Sonoma	40.1	O	Waste Disposal Enterprise	909,000	953,400	3,148,600	—	—
Boggs Tract Fire Protection District	San Joaquin	7.	O	Water Enterprise	930,000	1,076,500	—	—	—
Boggs Tract Maintenance District (San Joaquin)	San Joaquin	19.	S	Fire Protection	66,253	69,542	—	—	—
Bollinas Community Public Utility	Main	40.1	O	Lighting and Lighting Maintenance	11,266	4,596	—	—	—
Bollinas Fire Protection District	Main	7.	O	Waste Disposal Enterprise	280,929	363,832	210,500	—	—
Bollinas Highlands Permanent Road Division	Main	29.	S	Water Enterprise	1,033,017	862,804	986,861	582,603	505,196
Bombay Beach Community Service District	Imperial	5.1	O	Fire Protection	646,715	717,933	1,711,138	—	—
Bonita Canyon Public Facilities Financing Authority	Orange	50.	O	Streets and Roads - Construction and Maintenance	6,626	698	—	—	—
Bonita-Sunnyside Fire Protection District	San Diego	7.	O	Recreation and Park	54,239	38,037	—	—	—
Boron Community Services District	Kern	5.1	O	Financing or Constructing Facilities	3,139,980	3,981,270	—	—	—
Boronda County Sanitation District (Monterey)	Monterey	31.	S	Fire Protection	2,479,397	2,990,082	380,000	—	—
Borrego Springs Fire Protection District	San Diego	7.	O	Waste Disposal Enterprise	109,128	182,476	—	—	—
Borrego Water District	San Diego	41.	O	Water Enterprise	374,685	497,186	—	—	—
Boulder Creek Fire Protection District	Santa Cruz	7.	O	Waste Disposal Enterprise	153,597	152,260	—	—	—
Boulder Creek Recreation and Park District	Santa Cruz	27.1	O	Fire Protection	2,257,995	2,512,374	—	—	—
Bowling Green Estates Maintenance (San Joaquin)	San Joaquin	19.	S	Waste Disposal Enterprise	419,018	254,284	—	—	—
				Water Enterprise	2,547,175	3,889,623	3,464,234	—	—
				Fire Protection	744,886	653,079	—	898,782	735,322
				Recreation and Park	503,779	539,333	—	—	—

(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 2010-11 — (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
Bowling Green Estates Maintenance (San Joaquin) — (continued)	San Joaquin	19.	S	—	—	—	—	\$	—
Branchiote Fire Protection District	—	7.	O	Drainage and Drainage Maintenance	\$ 1,324	\$ 2,711	\$	—	—
Brannan-Andrus Levee Maintenance (Sacramento)	Sacramento	16.10	O	Fire Protection	691,312	794,676	184,066	810,070	63,988
Brawley County Water District	Imperial	42.	O	Flood Control and Water Conservation	1,672,443	917,072	76,672	—	—
Brawley Public Improvement Corporation	Imperial	54.1	O	Water Enterprise	22,071	6,225	109,080	—	—
Brea Public Financing Authority	Orange	50.	O	Financing or Constructing Facilities	248,698	248,698	1,145,000	—	—
Briceland Community Services District	Humboldt	5.1	O	Financing or Constructing Facilities	5,976,000	5,976,000	72,315,000	—	—
Bridgeport Fire Protection District	Mono	7.	O	Water Enterprise	8,615	8,699	—	—	—
Bridgeport Public Utility District	Mono	40.1	O	Fire Protection	148,717	130,886	—	—	—
Brien-Shasta Lake Estates Permanent Road Division District	Shasta	29.	—	Waste Disposal Enterprise	242,968	299,509	1,670,900	—	—
Brisbane Public Financing Authority	San Mateo	50.	S	Water Enterprise	317,105	294,126	334,400	—	—
Broadmoor Police Protection District	San Mateo	25.	O	Inactive	—	—	—	—	—
Broadview Water District	Fresno	41.	O	Financing or Constructing Facilities	3,435,799	4,008,027	34,595,000	—	—
Brooktrails Community Services District	Mendocino	5.1	O	Police Protection and Personal Safety	2,192,596	2,041,972	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
—	—	—	—	Fire Protection	271,679	335,306	32,124	—	—
—	—	—	—	Governmental Services	346,817	244,257	5,052	—	—
—	—	—	—	Recreation and Park	28,677	85,345	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,173,606	1,242,644	314,802	—	—
—	—	—	—	Water Enterprise	1,031,365	1,693,173	3,575,534	—	—
Brophy Water District	Yuba	41.	O	Water Enterprise	780,618	503,932	—	—	—
Browns Valley Cemetery District	Yuba	4.	O	Water Enterprise	—	—	—	30,097	26,036
Browns Valley Irrigation District	Yuba	52.	O	Cemetery	26,036	19,730	—	—	—
Brownsville Cemetery District	Yuba	4.	O	Water Enterprise	2,346,535	2,070,087	100,000	—	—
Buckeye Fire Protection District	Shasta	7.	O	Cemetery	23,703	23,992	—	100,031	23,703
Buckingham Park Water District	Lake	42.	O	Fire Protection	83,631	299,037	—	265,150	79,162
Buena County Sanitation District (San Diego)	San Diego	31.	O	Water Enterprise	426,496	417,047	—	—	—

(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 2010-11 — (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
Buena County Sanitation District (San Diego) — (continued)	San Diego	31.	O	—	—	—	—	\$	—
Buena Park Library District	Orange	17.1	O	Waste Disposal Enterprise	8,729,621 \$	4,616,974 \$	—	—	—
Buena Park Public Finance Authority	Orange	50.	O	Library Services	2,164,641	1,845,993	238,690	7,447,455	7,447,455
Buena Vista Water Storage District	Kern	48.	O	Inactive	—	—	—	—	—
Burbank - Glendale - Pasadena Airport Authority	Los Angeles	—	—	Water Enterprise	8,252,110	6,888,723	—	—	—
Burbank Sanitary District (Santa Clara)	—	50.	O	Airport Enterprise	65,807,251	61,980,127	56,190,000	—	—
Burbank-Paradise Fire Protection District	Stanislaus	30.1	O	Waste Disposal Enterprise	515,431	625,736	—	—	—
Burkett Garden Acres Maintenance District (San Joaquin)	San Joaquin	7.	O	Fire Protection	234,184	231,843	—	—	—
Burkett Gardens Maintenance District (San Joaquin)	San Joaquin	19.	S	Lighting and Lighting Maintenance	18,098	14,372	—	—	—
Burlingame Hills Sewer Maintenance District	San Mateo	19.	S	Lighting and Lighting Maintenance	46,719	31,335	—	—	—
Burney Basin Mosquito Abatement District	Shasta	35.3	S	Waste Disposal Enterprise	581,358	601,084	—	390,053,426	195,670,010
Burney Cemetery District	Shasta	21.	O	Pest Control	126,364	132,156	—	741,120	118,149
Burney Fire Protection District	Shasta	4.	O	Cemetery	122,486	100,308	—	—	—
Burney Pine Subdivision Unit 2 Storm Drain Maintenance (Shasta)	Shasta	7.	O	Fire Protection	582,141	571,704	—	—	—
Butler-Keys Community Service District	Lake	37.1	S	Inactive	—	—	—	—	—
Butte City Community Services District	Glenn	42.	O	Streets and Roads - Construction and Maintenance	7,950	290	—	—	—
Butte County Air Quality Management District	Butte	—	—	Water Enterprise	31,107	26,051	529	—	—
Butte County Mosquito and Vector Control District	Butte	1.1	O	Air Pollution Control	1,722,151	1,879,061	—	—	—
Butte County Resource Conservation District	Butte	21.	O	Pest Control	2,666,999	2,911,584	—	—	—
Butte Creek Drainage District (Butte)	Butte	36.1	O	Resource Conservation	279,912	201,134	—	—	—
Butte Regional Transit	Butte	6.1	O	Drainage and Drainage Maintenance	12,123	4,071	—	—	—
		50.	O	Transit Enterprise	5,025,076	6,031,022	—	—	—

(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 2010-11 — (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 Regional Transit — (continued)	Butte	50.	O	—	—	—	—	\$	—
Butte School Districts Self-Funded Medical Benefits	Butte	50.	O	Transit Enterprise	2,457,298	2,793,839	\$	—	—
Butte Valley Fire Protection	Siskiyou	7.	O	Self Insurance	49,015,398	46,737,780	—	108,167	23,611
Butte Valley Irrigation District	Siskiyou	52.	O	Fire Protection	40,535	30,547	—	—	—
Butte Water District	Butte	41.	O	Water Enterprise	355,392	412,135	—	—	—
Butterwillow County Water District	Butte	42.	O	Water Enterprise	2,398,396	872,851	—	—	—
—	Kern	—	—	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	529,834	135,544	491,789	—	—
—	—	—	—	Water Enterprise	158,723	236,763	8,000	—	—
Butterwillow Recreation and Park District	Kern	27.1	O	Recreation and Park	1,178,312	2,793,799	4,810,000	—	—
Buzzell Community Services District	Butte	5.1	O	—	—	—	—	—	—
Byron - Brentwood - Knightsen Cemetery District	Contra Costa	4.	O	Water Enterprise	68,333	40,760	—	—	—
Byron Sanitary District (Contra Costa)	Contra Costa	30.1	O	Cemetery	593,357	542,705	—	—	—
Byron-Bethany Irrigation District	Contra Costa	52.	O	Waste Disposal Enterprise	474,654	486,433	2,675,000	—	—
C Road Community Services District	Plumas	5.1	O	Water Enterprise	4,963,332	3,367,488	4,235,000	—	—
Cabazon County Water District	Riverside	42.	O	Fire Protection	67,333	65,981	—	—	—
Cachagua Fire Protection District	Monterey	7.	O	Water Enterprise	959,871	1,124,102	1,408,431	—	—
Cacheville Community Services District	Yolo	5.1	O	Fire Protection	83,503	97,245	—	15,617	4,046
—	—	—	—	Lighting and Lighting Maintenance	4,059	4,285	—	—	—
—	—	—	—	Water Enterprise	118,014	101,851	62,000	—	—
Cachuma Resource Conservation District	Santa Barbara	36.1	O	Resource Conservation	392,635	491,408	—	—	—
Calabasas Lighting District	Los Angeles	18.	S	Lighting and Lighting Maintenance	403,788	260,176	—	304,561	272,212
Calaveras County Air Pollution Control District	Calaveras	1.1	S	Lighting and Lighting Maintenance	174,765	181,007	—	—	—
Calaveras County Water District	Calaveras	42.	O	Air Pollution Control	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,984,434	6,117,550	99,316	—	—
—	—	—	—	Water Enterprise	11,484,841	11,203,460	11,245,948	—	—
Calaveras Public Power Agency	Calaveras	50.	O	—	—	—	—	—	—
Calaveras Public Utility District	Calaveras	40.1	O	Electric Enterprise	1,843,518	1,766,168	—	—	—

(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 2010-11 — (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
Calaveras Public Utility District — (continued)	Calaveras	40.1	O	—	—	—	—	\$	—
California Affiliated Risk Management Authorities (CARMA)	Sacramento	50.	O	Water Enterprise	1,678,557	1,271,156	1,012,717	—	—
California Alternative Energy and Advanced Transportation Financing Authority	Sacramento	50.	O	Self Insurance	6,877,432	4,833,600	—	—	—
California Association for Park and Recreation Insurance	Sacramento	50.	O	—	—	—	—	—	—
California Cities for Self Reliance Joint Powers Authority	Los Angeles	50.	O	Self Insurance	6,851,533	5,343,020	—	—	—
California Cities Home Ownership Authority	Los Angeles	50.	O	Local and Regional Planning or Development	198,000	211,213	—	—	—
California Counties Lease Financing Authority	Sacramento	50.	O	Inactive	—	—	—	—	—
California Counties Mental Health Services Authority	San Bernardino	50.	S	—	—	—	—	—	—
California Educational Facilities Authority	Sacramento	50.	O	Animal Control	107,273,714	1,675,067	—	—	—
California Enterprise Development Authority - CEDA	Sacramento	50.	O	Health	—	—	—	—	—
California Fair Service Authority	Sacramento	50.	O	—	—	—	—	—	—
California Fairs Financing Authority	Solano	50.	O	Self Insurance	7,687,197	11,126,181	—	—	—
California Finance Authority for Delinquent Special Taxes and Assessments	Riverside	50.	O	Financing or Constructing Facilities	5,157,305	8,622,751	14,202,891	—	—
California Fire and Rescue Training Authority	Sacramento	50.	O	Inactive	—	—	—	—	—
California Health Facilities Financing Authority	Sacramento	50.	O	Governmental Services	2,076,173	2,383,220	—	—	—
California Housing Authority Risk Management Agency	Alameda	50.	O	—	—	—	—	—	—
California Housing Workers Compensation Authority	Fresno	50.	O	Self Insurance	22,534	(113,063)	—	—	—
California Identification System in Fresno County	Fresno	50.	O	Self Insurance	5,080,007	5,545,185	—	—	—
California Insurance Pool Authority	Orange	50.	O	Police Protection and Personal Safety	701,187	614,694	—	—	—
California Joint Powers Insurance Authority	Los Angeles	50.	O	Self Insurance	6,097,313	7,904,449	—	—	—
California Joint Powers Risk Management Authority	Alameda	50.	O	Self Insurance	73,408,053	58,031,176	—	—	—
California Loan Purchase Financing Authority	Santa Barbara	50.	O	Self Insurance	15,320,874	18,763,705	—	—	—
California Local Government Finance Joint Powers Authority	Santa Barbara	50.	O	Financing or Constructing Facilities	65,659	20,177	—	—	—
California Municipal Finance Authority	San Diego	50.	O	Inactive	—	—	—	—	—
California Pines Community Services District	Modoc	5.1	O	—	—	—	—	446,884	148,086
				Airport Enterprise	2,749	11,269	—	—	—

(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 2010-11 — (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
California Pines Community Services District — (continued)	Modoc	5.1	O	—	—	—	—	\$	148,086
—	—	—	—	Fire Protection	383,193	527,904	—	—	—
—	—	—	—	Pest Control	17,755	26,335	—	—	—
—	—	—	—	Recreation and Park	15,156	8,882	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	121,858	100,174	—	—	—
—	—	—	—	Waste Disposal Enterprise	206,715	157,988	—	—	—
—	—	—	—	Water Enterprise	116,002	92,370	—	—	—
California Pollution Control Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
California Qualified School Bond Joint Powers Authority	San Diego	50.	O	Financing or Constructing Facilities	52,500	71,250	—	—	—
—	Madera	50.	O	—	—	—	—	—	—
California Risk Management Authority (CRMA II)	—	—	—	Self Insurance	2,115,091	2,344,021	—	—	—
—	Madera	50.	O	—	—	—	—	—	—
California Risk Management Authority (CRMA)	—	—	—	Self Insurance	1,761,541	1,719,436	—	—	—
—	Sacramento	50.	O	—	—	—	—	—	—
California Rural Home Mortgage Finance Authority Homebuyers Fund	Monterey	50.	O	—	—	—	—	—	—
California Sanitation Districts Risk Management Authority	—	—	—	Self Insurance	10,355,129	8,908,161	—	—	—
—	Los Angeles	50.	O	—	—	—	—	—	—
California School Facilities Financing Authority	—	—	—	Financing or Constructing Facilities	1,085,000	1,085,000	56,370,978	—	—
—	Los Angeles	50.	O	—	—	—	—	—	—
California School Financing Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
California State University Headquarters Building Authority	Los Angeles	50.	O	—	—	—	—	—	—
California State University Risk Management Authority	Los Angeles	50.	O	Self Insurance	77,485,731	60,526,573	—	—	—
—	San Bernardino	50.	O	—	—	—	—	—	—
California Statewide Automated Welfare System Consortium IV	—	—	—	Governmental Services	97,518,561	97,853,517	7,681,355	—	—
—	Contra Costa	50.	O	—	—	—	—	—	—
California Statewide Communities Development Authority	El Dorado	50.	O	—	—	—	—	—	—
California Tahoe Emergency Services Operation Authority	—	—	—	Ambulance Service	1,765,538	2,175,292	—	—	—
—	Sacramento	50.	O	—	—	—	—	—	—
California Transit Financing Authority	—	—	—	Financing or Constructing Facilities	3,189,201	3,190,584	64,595,000	—	—
—	Sacramento	50.	O	—	—	—	—	—	—
California Transit Systems Joint Powers Insurance Authority	—	—	—	Self Insurance	5,304,038	7,210,216	—	—	—
—	Sacramento	50.	O	—	—	—	—	—	—
California Urban Waterfront Area Restoration Financing Authority	San Luis Obispo	5.1	O	Streets and Roads - Construction and Maintenance	340,026	301,696	—	—	—
California Valley Community Services District	—	—	—	Inactive	—	—	—	—	—
—	Napa	54.	C	—	—	—	—	—	—
Callistoga Public Facilities Corporation	Siskiyou	5.1	O	Water Enterprise	10,598	16,707	—	—	—
Callahan Water District	—	—	—	Water Enterprise	—	—	—	—	—
—	Lake	42.	O	—	—	—	—	—	—
Callayomi County Water District	—	—	—	Water Enterprise	395,554	398,089	115,000	—	—
—	Ventura	44.	O	—	—	—	—	—	—
Calleguas Municipal Water District	—	—	—	—	—	—	—	—	—

(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 2010-11 — (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
Calleguas Municipal Water District — (continued)	Ventura	44.	O	Water Enterprise	—	—	—	\$	—
Calpella County Water District	Mendocino	42.	O	Waste Disposal Enterprise	111,447,238	115,768,982	\$ 75,785,000	—	—
Calpine Lighting District	—	—	—	Water Enterprise	93,492	112,402	10,000	—	—
Calwa Recreation and Park District	Sierra	18.	S	Inactive	105,231	134,207	—	—	—
Camarillo Health Care District	Fresno	27.1	O	Recreation and Park	—	—	—	—	—
—	Ventura	14.	O	—	329,972	301,439	—	—	—
—	Ventura	19.	C	Hospital Enterprise	3,559,701	3,747,351	—	—	—
—	Ventura	30.1	C	Lighting and Lighting Maintenance	3,219,045	3,245,496	—	—	—
—	San Luis Obispo	4.	O	Waste Disposal Enterprise	9,295,991	8,119,781	20,860,000	—	—
—	San Luis Obispo	14.	O	Cemetery	176,491	181,466	—	—	—
—	San Luis Obispo	5.1	O	Ambulance Service	1,546,289	1,446,709	—	2,243,374	1,854,174
—	—	—	—	Fire Protection	1,718,309	1,942,024	—	—	—
—	—	—	—	Recreation and Park	2,032,826	2,216,392	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,055,356	2,340,122	2,674,363	—	—
—	—	—	—	Water Enterprise	1,932,236	2,101,402	542,945	—	—
—	El Dorado	5.1	O	Streets and Roads - Construction and Maintenance	163,144	228,339	—	455,734	228,339
—	El Dorado	2.1	O	Airport Enterprise	—	—	—	45,305	38,292
—	—	—	—	Streets and Roads - Construction and Maintenance	362,966	407,654	204,357	—	—
—	El Dorado	5.1	O	Fire Protection	5,500,909	5,084,800	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	321,763	213,040	—	—	—
—	—	—	—	Recreation and Park	901,633	7,282,315	8,446,755	—	—
—	Fresno	6.6	O	Drainage and Drainage Maintenance	—	—	—	—	—
—	Yuba	52.	O	Water Enterprise	57,051	57,524	—	—	—
—	Sonoma	27.1	O	Recreation and Park	25,562	19,248	—	218,906	88,077
—	—	—	—	Water Enterprise	170,771	277,873	2,310,621	—	—
—	San Mateo	19.	S	Drainage and Drainage Maintenance	246,700	153,326	—	390,053,426	195,670,010
—	San Diego	19	S	—	3,914	124	—	—	—

(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 2010-11 — (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	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	1,004,742 \$	370,533	—	—	—
—	—	—	—	Water Enterprise	512,007	357,849	—	—	—
Campionville Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	100,028	73,268	—	—	—
Campionville Community Services District	Yuba	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	98,268	80,761	—	—	—
—	—	—	—	Water Enterprise	41,718	51,879	—	—	—
Camrosa Water District	Ventura	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,827,775	2,835,300	—	—	—
—	—	—	—	Water Enterprise	12,707,984	12,075,569	9,085,000	—	—
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	—	—	—	—	203,264	17,753
—	—	—	—	Fire Protection	17,760	14,128	—	—	—
Canby Lighting District	Modoc	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	645	939	—	—	—
Canebrake County Water District	San Diego	42.	O	—	—	—	—	15,059	14,596
—	—	—	—	Water Enterprise	47,768	29,435	—	—	—
Canon Manor West Assessment District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,211	15,722	—	—	—
Canyon Creek Estates Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,916	8,189	—	—	—
Canyon Del Rey Watershed Joint Powers Agency	Monterey	50.	O	Inactive	—	—	—	—	—
Cepay Cemetery District	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	79,008	71,268	—	—	—
Cepay Fire Protection District	Tehama	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	79,028	46,010	—	—	—
Cepay Valley Fire Protection District	Yolo	7.	O	—	—	—	—	201,292	130,647
—	—	—	—	Fire Protection	190,570	102,711	—	—	—
Capistrano Bay Community Services District	Orange	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	12,435	—	—	—
—	—	—	—	Police Protection and Personal Safety	956,943	795,164	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	870,323	—	—	—
Capitol Corridor Joint Powers Authority	Alameda	50.	O	Transit Enterprise	—	—	—	—	—
—	—	—	—	Inactive	33,850,021	34,555,263	—	—	—
Capitola Financing Authority	Santa Cruz	50.	O	Inactive	—	—	—	—	—
Carlotta Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	41,077	30,790	—	—	—
Carlsbad Municipal Water District	San Diego	44.	C	Inactive	—	—	—	—	—
Carlsbad Public Improvement Corporation	San Diego	54.	C	Inactive	—	—	—	—	—

(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 2010-11 — (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.	0	—	—	—	—	\$	—
Carmel Area Wastewater Agency (Monterey)	Monterey	30.	0	—	6,897,978	4,848,728	2,160,000	—	—
—	Monterey	7.	0	Waste Disposal Enterprise	—	—	—	1,695,833	1,673,925
Carmel Highlands Fire Protection District	Monterey	—	—	Fire Protection	2,237,928	1,939,816	—	—	—
—	Monterey	31.	S	—	—	—	—	—	—
Carmel Valley County Sanitation (Monterey)	—	—	—	Waste Disposal Enterprise	74	56	—	—	—
—	Monterey	7.	0	—	4,536,357	4,380,286	1,395,807	4,419,891	3,111,190
Carmel Valley Fire Protection District	Monterey	27.1	0	Fire Protection	—	—	—	—	—
—	Monterey	—	—	Recreation and Park	283,176	278,435	—	—	—
Carmel Valley Recreation and Park District	Monterey	50.	0	—	3,765,799	3,235,209	—	—	—
—	Monterey	—	—	Recreation and Park	—	—	—	—	—
Carmel-Carmel Valley-Big Sur Ambulance Authority	—	—	—	Ambulance Service	9,890	3,111	—	—	—
—	Sonoma	18.	S	—	—	—	—	—	—
Carmel Lighting District	—	—	—	Lighting and Lighting Maintenance	3,262,574	3,398,804	488,472	—	—
—	Sacramento	27.1	S	—	—	—	—	—	—
Carmichael Recreation and Park District	Sacramento	—	—	Recreation and Park	8,203,057	9,961,390	29,149,599	—	—
—	Sacramento	52.	0	—	7,332,531	7,325,841	288,214	—	—
Carmichael Water District	—	—	—	Water Enterprise	—	—	—	—	—
—	Santa Barbara	7.	0	—	325,229	428,110	—	—	—
Carpinteria - Summerland Fire Protection District	Santa Barbara	—	—	Fire Protection	172,453	175,346	1,035,000	—	—
—	Santa Barbara	4.	0	—	4,619,237	4,196,286	13,155,000	—	—
Carpinteria Cemetery District	—	—	—	Cemetery	285,652	327,572	—	—	—
—	Santa Barbara	54.1	0	—	12,234,635	10,560,837	33,491,737	—	—
Carpinteria Public Improvement Corporation	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
—	Santa Barbara	30.1	0	—	65,468	79,705	—	—	—
Carpinteria Sanitary District (Santa Barbara)	—	—	—	Waste Disposal Enterprise	19,651	23,554	—	—	—
—	Santa Barbara	18.	C	—	646,387	202,815	—	—	—
—	Santa Barbara	42.	0	Lighting and Lighting Maintenance	271,681	278,179	—	—	—
—	Santa Barbara	—	—	Water Enterprise	15,304,255	15,557,350	3,751,539	—	—
—	Tuolumne	4.	0	—	327,174	84,312	—	—	—
—	—	—	—	Cemetery	68,049	50,935	—	—	—
—	Fresno	5.1	0	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
—	Ventura	44.	0	—	—	—	—	—	—
Casitas Municipal Water	—	—	—	Water Enterprise	—	—	—	—	—
—	Santa Barbara	5.1	0	—	—	—	—	—	—
Casmalia Community Services District	—	—	—	Water Enterprise	—	—	—	—	—
—	Mendocino	41.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—

(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 2010-11 — (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
Castaic Lake Water Agency	Los Angeles	45.23	O	Water Enterprise	—	88,976,651	—	—	—
Castella Fire Protection District	Shasta	7.	O	Fire Protection	77,889	94,964	208,182	703,099	59,238
Castle Rock County Water District	Contra Costa	42.	O	Water Enterprise	59,920	59,110	—	—	—
Castro Valley Sanitary District (Alameda)	Alameda	30.1	O	Waste Disposal Enterprise	7,925,256	6,755,122	—	—	—
Castroville Cemetery District	Monterey	4.	O	Cemetery	157,305	81,826	—	—	—
Castroville Community Services District	Monterey	5.1	O	Drainage and Drainage Maintenance	32,603	146,811	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	33,585	6,031	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,155,746	462,480	—	—	—
—	—	—	—	Water Enterprise	956,337	813,040	458,951	—	—
Cathedral City Community Services District	Riverside	5.1	C	Inactive	—	—	—	—	—
Cathedral City Public Finance Authority	Riverside	50.	C	Financing or Constructing Facilities	311,429	16,829,019	219,841,000	—	—
Cawelo Water District	Kern	41.	O	Water Enterprise	12,958,463	12,806,167	10,790,240	—	—
Cayucos Fire Protection District	San Luis Obispo	7.	O	Fire Protection	310,891	404,901	—	—	—
Cayucos Sanitary District (San Luis Obispo)	San Luis Obispo	30.1	O	Waste Disposal Enterprise	2,178,694	1,823,695	919,925	—	—
Cayucos-Morro Bay Cemetery District	San Luis Obispo	4.	O	Cemetery	391,363	286,129	—	—	—
Cazadero Community Services District	Sonoma	5.1	O	Fire Protection	206,078	262,372	201,305	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,020	3,731	—	—	—
—	—	—	—	Recreation and Park	5,138	6,707	—	—	—
Cedar Ridge Road Permanent Road Division No. 20	Tuolumne	29.	S	Streets and Roads - Construction and Maintenance	28,938	69,628	—	—	—
Cedarville Cemetery District	Modoc	4.	O	Cemetery	19,634	10,560	—	81,770	14,871
Cedarville County Water District	Modoc	42.	O	Water Enterprise	109,182	139,680	463,360	—	—
Cedarville Fire Protection District	Modoc	7.	O	Fire Protection	43,945	37,915	—	79,285	43,861
Cedarville Lighting District	Modoc	18.	S	Lighting and Lighting Maintenance	5,182	4,404	—	11,814	4,567
Celeste County Water District	Mercad	42.	O	Water Enterprise	738	—	—	103,596	711
Cemetery District No. 1	Kern	4.	O	Cemetery	935,799	900,009	—	1,383,957	462,542

(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 2010-11 — (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
Cemetery District No. 1 (Placer)	Placer	4.	O	—	—	—	—	\$	—
—	—	—	—	Cemetery	1,334,564	804,737	\$	—	—
Cemetery District No. 2	Sierra	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4,655	804	—	—	—
Cemetery District No. 3	Sierra	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	7,999	6,086	—	—	—
Cemetery District No. 5	Sierra	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	8,404	10,849	—	—	—
Cemetery District of the Redwoods	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	110,628	75,971	—	—	—
Center for Advanced Research and Technology	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	2,136,978	2,204,555	181,912	—	—
Center for Staff Development	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Centerville Community Services District	Shasta	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	862,692	1,010,480	364,227	—	—
Centinella Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	215	—	—	—	—
Central Basin Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	59,492,742	56,584,606	60,599,448	—	—
Central Calaveras Fire and Rescue Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	661,383	736,643	—	—	—
Central California Irrigation District	Merced	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,527,015	12,939,696	2,439	—	—
Central California Mortgage Authority	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Central California Tristeza Eradication Agency	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,775,962	1,711,481	—	—	—
Central California Vector Control Joint Powers Agency	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	65,855	74,101	—	—	—
Central Coast Water Authority	Santa Barbara	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,270,658	15,376,840	97,980,000	—	—
Central Contra Costa Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	78,997,705	81,400,852	51,848,583	77,664,000	6,885,000
Central Contra Costa Transit Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	24,229,164	28,729,587	—	—	—
—	—	—	—	Transit Enterprise	5,177,014	5,288,432	—	—	—
Central Delta Water Agency	San Joaquin	45.30	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,456,964	1,334,152	—	—	—
Central Fire Protection District (Santa Clara)	Santa Clara	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	88,541,125	88,855,563	2,089,007	19,086,758	11,456,614
Central Fire Protection District (Santa Cruz)	Santa Cruz	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	12,938,002	19,743,577	7,245,024	—	—
Central Marin Sanitation Agency	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	15,611,604	15,850,432	63,520,000	—	—
Central Modoc Resource Conservation District	Modoc	36.1	O	—	—	—	—	—	—

(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 2010-11 — (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
Central Modoc Resource Conservation District — (continued)	Modoc	36.1	0	—	—	—	—	\$	—
—	—	—	—	Resource Conservation	119,484	109,577	\$	—	—
Central Plumas Recreation District	Plumas	27.1	0	—	—	—	—	834,966	—
—	—	—	—	Recreation and Park	348,206	342,581	—	—	—
Central Region School Insurance Group	Stanislaus	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	15,213,983	17,128,872	—	—	—
Central San Joaquin Financing Authority	Fresno	50.	0	Inactive	—	—	—	—	—
Central San Joaquin Valley Risk Management Authority	Tulare	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	27,319,762	25,704,712	—	—	—
Central San Joaquin Water Conservation District	San Joaquin	46.4	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,425,911	1,391,856	3,065,000	—	—
Central Sierra Economic Development District	Amador	50.	0	—	—	—	—	—	—
Central Sierra Planning Council	Amador	50.	0	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	396,120	395,537	—	—	—
Central Tulare County School Districts Self-Insurance Authority	Tulare	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,569,457	1,445,248	—	—	—
Central Valley Cemetery District	Imperial	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	912,502	787,728	—	—	—
Central Valley Financing Authority	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	39,825,983	39,611,500	44,965,000	—	—
Central Valley Pest Control District	Fresno	24.4	0	—	—	—	—	—	—
—	—	—	—	Pest Control	222,223	213,806	—	—	—
Central Valley Project Authority	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	97	3,884	—	—	—
Central Valley School Districts Financing Corporation	Fresno	54.1	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,605,075	4,682,043	18,175,000	—	—
Central Valley Schools Joint Powers Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	476,344	470,350	—	—	—
Central Water District	Santa Cruz	42.	0	—	—	—	—	—	90,065
—	—	—	—	Water Enterprise	566,634	691,149	—	—	—
Century Ranch Water District	Colusa	41.	0	Inactive	—	—	—	—	—
Ceres Fire Protection District	Stanislaus	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	85,573	39,703	—	—	—
Chalfant Valley Fire Department	Mono	5.1	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	133,056	122,194	—	—	—
Channel Islands Beach Community Services District	Ventura	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,106,013	1,617,277	3,342,682	—	—
—	—	—	—	Water Enterprise	1,605,299	1,532,654	3,107,987	—	—
Charleston Drainage District (Merced)	Merced	6.2	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	185,980	214,624	183,723	—	—
Chester Cemetery District	Plumas	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	88,694	81,623	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Chester Fire Protection District	Plumas	7.	0	—	—	—	—	—	—

(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 2010-11 — (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
Chester Public Utility District	Plumas	40.1	O	—	—	—	—	\$	—
—	—	—	—	Fire Protection	1,598,970	1,927,792	—	—	—
—	—	—	—	Waste Disposal Enterprise	629,385	579,555	92,768	—	—
—	—	—	—	Water Enterprise	425,602	550,882	—	—	—
Chico Area Recreation and Park District	Butte	27.1	O	—	—	—	—	6,686,102	5,787,091
—	—	—	—	Recreation and Park	6,472,492	14,995,256	1,391,093	—	—
Chico Urban Area Joint Powers Financing Authority	Butte	50.	O	—	—	—	—	—	—
—	San Bernardino	—	O	Financing or Constructing Facilities	1,937,782	346,695	2,549,810	—	—
—	—	—	—	Water Enterprise	39,288,110	41,712,353	84,705,000	—	—
Chino Basin Water Conservation District	San Bernardino	46.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,664,327	3,710,927	—	—	—
Chino Hills Financing Authority	San Bernardino	50.	O	—	—	—	—	164,307,634	19,631,244
—	—	—	—	Financing or Constructing Facilities	5,969,434	5,969,434	—	—	—
Chino Unified School District Capital Facilities Corporation	San Bernardino	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,727,910	3,768,145	25,440,000	—	—
Chino Unified School District Land Acquisition Corporation	San Bernardino	54.	O	—	—	—	—	—	—
Chino Valley Independent Fire District	San Bernardino	7.	O	Inactive	—	—	—	—	—
—	—	—	—	Fire Protection	28,965,771	27,754,039	936,520	137,703,630	27,792,548
Chiriaco Summit Water District	Riverside	—	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	69,935	152,904	107,806	—	—
Cholame Valley Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	—	2	—	—	—
Chowchilla Cemetery District	Madera	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	241,063	184,157	—	—	—
Chowchilla Memorial Healthcare District	Madera	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	3,118,545	2,536,857	2,523,644	—	—
Chowchilla Public Finance Authority	Madera	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	247,589	1,690,756	—	—
Chowchilla Union High School District Public Improvement Corporation	Madera	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	313,151	4,345,944	—	—	—
Chowchilla Water District	Madera	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,847,532	10,686,426	18,992,635	—	—
Chowchilla-Red Top Resource Conservation District	Madera	36.1	S	—	—	—	—	—	—
—	—	—	—	Resource Conservation	114	3,174	—	—	—
Christian Valley Park Community Services District	Placer	5.1	O	—	—	—	—	110,681	42,303
—	—	—	—	Streets and Roads - Construction and Maintenance	43,669	32,431	—	—	—
—	—	—	—	Water Enterprise	403,081	403,987	966,348	—	—
Chula Vista Public Financing Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,526,275	10,166,473	136,060,000	—	—
Church Tree Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,843	3,145	—	—	—

(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 2010-11 — (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
Churn Creek Meadows Subdivision Storm Drain Maintenance (Shasta)	Shasta	37.1	S	Inactive	—	—	—	\$	—
Cinnabar Lighting District	Sonoma	18.	S	Lighting and Lighting Maintenance	—	5,823	—	—	—
Circle Oaks County Water District	Napa	42.	O	Water Enterprise	13,606	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	134,942	188,011	354,604	—	—
—	—	—	—	Water Enterprise	213,175	241,278	—	—	—
Circle XX Community Services District	Calaveras	5.1	O	Streets and Roads - Construction and Maintenance	43,168	37,130	—	—	—
—	—	—	—	—	—	—	—	—	—
Citrus Heights Water District	Sacramento	52.	O	Water Enterprise	10,236,742	8,064,666	7,365,000	—	—
—	—	—	—	—	—	—	—	—	—
Citrus Pest Control District No. 2	Riverside	24.4	O	Pest Control	281,547	235,884	—	—	—
—	—	—	—	—	—	—	—	—	—
City and County of San Francisco Redevelopment Financing Authority	San Francisco	50.	O	Financing or Constructing Facilities	85,517,303	85,517,303	997,219,480	—	—
—	—	—	—	—	—	—	—	—	—
City of Albany Public Facilities Financing Authority	Alameda	50.	O	Financing or Constructing Facilities	283,095	295,444	535,000	—	—
—	—	—	—	—	—	—	—	—	—
City of Alhambra Parking Authority	Los Angeles	22.	C	Inactive	—	—	—	—	—
City of Arcata Joint Powers Financing Authority	Humboldt	50.	C	Financing or Constructing Facilities	370,366	370,366	3,239,000	—	—
—	—	—	—	—	—	—	—	—	—
City of Carmel-By-The-Sea Public Improvement Authority	Monterey	50.	C	Financing or Constructing Facilities	434,341	404,341	7,575,000	—	—
—	—	—	—	—	—	—	—	—	—
City of Chico Parking Authority	Butte	22.	C	Parking	1,010,489	846,815	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
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	699,872	699,879	7,830,000	—	—
—	—	—	—	Inactive	—	—	—	—	—
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	7,826,714	27,927,726	90,110,864	—	—
—	—	—	—	—	—	—	—	—	—
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	C	Financing or Constructing Facilities	977,313	978,794	7,517,331	—	—
—	—	—	—	Inactive	—	—	—	—	—
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	10,023,463	20,161,493	169,495,000	—	—
—	—	—	—	—	—	—	—	—	—

(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 2010-11 — (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 Irvine Public Facilities Corporation	Orange	54.	O	Inactive	—	—	—	\$	—
City of Jackson Public Financing Authority	Amador	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	353,758	354,500	1,930,000	—	—
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	2,233,179	2,369,742	7,003,000	—	—
City of Live Oak Public Improvement Corporation	Sutter	54.1	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	178,623	178,623	2,451,000	—	—
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	65,001	64,063	175,000	—	—
City of Marysville Levee District (Yuba)	Yuba	16.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	324,645	407,715	550,000	—	—
City of Menlo Park Civic Center Corporation	San Mateo	54.	O	Inactive	—	—	—	—	—
City of Merced Public Financing and Economic Development Authority	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,334,078	4,255,026	—	—	—
City of Monterey Joint Powers Financing Authority	Monterey	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,016,539	987,978	10,314,925	—	—
City of Mountain View Capital Improvement Financing Authority	Santa Clara	50.	C	Inactive	—	—	—	—	—
City of Oakland-Clay Street Garage Corporation	Alameda	54.	C	—	—	—	—	—	—
—	—	—	—	Parking	1,034,407	286,273	—	—	—
City of Oxnard Financing Authority	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	52,995,797	34,166,581	449,134,989	—	—
City of Palm Springs Finance Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,523,856	8,854,666	105,520,000	—	—
City of Pismo Beach Public Facilities Corporation	San Luis Obispo	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	248,383	248,383	—	—	—
City of Rancho Mirage Joint Powers Financing Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	397,666	392,914	4,970,000	—	—
City of Riverside Municipal Improvements Corporation	Riverside	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	900,516	900,516	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	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	189,637,886	300,982,736	2,372,070,000	—	—
City of San Diego/MTDB Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,156,324	1,156,324	10,745,000	—	—
City of San Fernando Public Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,678,620	1,678,620	11,670,000	—	—
City of San Francisco Downtown Parking Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Parking	15,376,201	5,622,206	6,955,000	—	—
City of San Francisco Ellis - OFarrell Parking Corporation	San Francisco	54.	O	—	—	—	—	—	—

(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 2010-11 — (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 San Francisco Ellis - O'Farrell Parking Corporation — (continued)	San Francisco	54.	O	—	—	—	—	\$	—
City of San Francisco Japan Center Garage Corporation	San Francisco	—	O	Parking	6,030,146 \$	4,184,526 \$	2,983,382	—	—
City of San Francisco Market Corporation	San Francisco	54.	O	Parking	3,642,018	1,477,243	—	—	—
City of San Francisco Portsmouth Plaza Parking Corporation	San Francisco	54.	O	Financing or Constructing Facilities	1,663,285	1,774,232	—	—	—
City of San Francisco Uptown Parking Corporation	San Francisco	54.	O	Parking	3,700,145	2,004,733	—	—	—
City of Santa Clara Public Facilities Financing Corporation	Santa Clara	54.1	O	Parking	20,347,896	10,372,992	16,320,000	—	—
City of Tulare Public Financing Authority	Tulare	50.	C	Financing or Constructing Facilities	12,657,705	3,261,199	30,952,000	—	—
City of Union City Public Facilities Corporation	Alameda	54.1	C	Financing or Constructing Facilities	4,742,949	4,742,948	31,355,000	—	—
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	Inactive	—	—	—	—	—
City of Willits Public Facilities Corporation	Mendocino	—	O	Drainage and Drainage Maintenance	12,198	13,350	—	—	—
Civic - Recreational - Industrial Authority	Los Angeles	50.	O	Financing or Constructing Facilities	71,000	351,000	1,270,000	—	—
Claremont Public Improvement Corporation	Los Angeles	54.1	C	Recreation and Park	1,111,246	2,460,614	—	—	—
Clarksburg Fire Protection District	Yolo	7.	O	Inactive	—	—	—	—	—
Clarksburg Lighting District	Yolo	18.	S	Fire Protection	412,811	219,329	113,092	—	—
Clay Water District	Sacramento	41.	O	Lighting and Lighting Maintenance	3,563	4,058	—	—	—
Clayton Water District	Madera	41.	O	Water Enterprise	686	1,028	—	—	—
Clear Creek Community Service District (Lassen)	Lassen	5.1	O	Inactive	—	—	—	—	—
Clear Creek Community Services District (Shasta)	Shasta	5.1	O	Fire Protection	42,613	46,736	—	—	—
Clearlake Oaks Lighting District	Lake	18.	S	Water Enterprise	90,332	82,561	—	—	—
Clearlake Oaks Water District	Lake	42.	O	Water Enterprise	1,931,659	1,896,402	3,290,846	6,554	771
Clements Fire Protection District	San Joaquin	7.	O	Lighting and Lighting Maintenance	808	718	—	—	—
Clio Public Utility District	Plumas	40.1	O	Waste Disposal Enterprise	1,222,673	1,121,236	67,000	—	—
				Water Enterprise	1,182,168	1,195,901	533,423	—	472,973
				Fire Protection	451,999	472,973	4,055	—	—

(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 2010-11 — (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
Clio Public Utility District — (continued)	Plumas	40.1	O	—	—	—	—	\$	—
—	—	—	—	Water Enterprise	27,367	8,474	—	—	—
Cloverdale Fire Protection District	Sonoma	7.	O	—	—	—	—	1,401,477	967,638
—	—	—	—	Fire Protection	1,025,877	1,273,644	567,090	—	—
Cloverdale Health Care District	Sonoma	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	635,592	640,170	—	—	—
Clovis Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,650,581	1,551,101	—	—	—
Clovis Memorial District	Fresno	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	2,649,538	3,853,520	299,234	—	—
Coachella Financing Authority	Riverside	50.	C	—	—	—	—	—	—
Coachella Fire Protection District	Riverside	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,313,728	1,945,374	—	—	—
Coachella Public Improvement Corporation	Riverside	54.1	C	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Coachella Sanitary District (Riverside)	Riverside	30.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,230,347	4,977,308	29,745,631	—	—
Coachella Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,722,541	1,484,261	1,032,902	—	—
Coachella Valley Mosquito and Vector Control District	Riverside	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	7,703,896	7,665,064	—	—	—
Coachella Valley Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	315,669	276,638	—	—	—
Coachella Valley Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	18,363,925	10,395,836	2,750,000	—	—
—	—	—	—	Waste Disposal Enterprise	49,568,627	41,883,037	—	—	—
—	—	—	—	Water Enterprise	185,585,990	179,548,304	368,275	—	—
Coachella Water Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,776,619	6,515,119	15,976,624	—	—
Coalinga Public Financing Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,094,229	1,957,744	15,099,428	—	—
Coalinga Regional Medical Center	Fresno	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	23,076,213	24,596,858	17,350,932	—	—
Coalinga/Huron Unified School District Library	Fresno	17.3	O	—	—	—	—	—	—
—	—	—	—	Library Services	1,043,532	1,291,218	—	1,212,896	1,040,794
Coalinga-Huron Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	165,320	148,108	—	—	—
Coalinga-Huron Mosquito Abatement District	Fresno	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	37,371	34,342	—	—	—
Coalinga-Huron Recreation and Park District	Fresno	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,501,620	1,212,501	212,994	—	—
Coarsegold Resource Conservation District	Madera	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	6,267	5,723	—	—	—
Coast Life Support District	Mendocino	12.3	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,451,768	1,275,029	113,559	—	—

(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 2010-11 — (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
Coastal Animal Services Authority	Orange	50.	C	—	—	—	—	\$	—
—	—	—	—	Animal Control	1,291,736	1,308,801	—	—	—
Coastal San Luis Resource Conservation District	San Luis Obispo	36.1	O	—	\$	—	—	—	—
—	—	—	—	Resource Conservation	413,909	351,221	—	—	—
Coastal Schools Employee Benefits Organization	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	54,756,948	55,621,156	—	—	—
Coastside County Water District	San Mateo	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,605,188	7,575,825	7,305,544	10,125,625	7,197,903
Coastside Fire Protection District	San Mateo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	8,927,416	11,669,603	—	—	—
Cobb Area County Water District	Lake	—	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	504,290	455,640	467,102	—	—
Cody Subdivision Storm Drain Maintenance (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Coffee Creek Fire Protection District	Trinity	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	44,365	32,452	—	—	—
Colfax Cemetery District	Placer	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	153,295	171,438	—	—	—
College City Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	43,214	25,052	—	—	—
College of The Redwoods Financing Corporation	Humboldt	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	102,661	102,661	484,400	—	—
Collegedale Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	80,162	86,293	—	—	—
Collinsville Levee District (Solano)	Solano	16.5	S	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	20,953	31,954	—	—	—
Colma Fire Protection District	San Mateo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,289,793	1,144,408	—	—	—
Colma Lighting District	San Mateo	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	136,420	75,436	—	—	—
Colonial Heights Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	628,107	528,023	—	—	—
Collon Public Financing Authority	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	523,796	1,395,028	15,390,000	—	—
Columbia Cemetery District	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	19,190	40,699	—	—	—
Columbia Fire Protection District	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	47,891	54,283	—	—	—
Columbia Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	27,477	7,598	—	—	—
Columbia Resource Conservation District	Madera	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	198,507	199,367	—	—	—
Colusa Basin Drainage District	Colusa	6.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	196,828	173,740	510,402	—	—
Colusa Cemetery District	Colusa	4.	O	—	—	—	—	—	—

(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 2010-11 — (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
Colusa Cemetery District — (continued)	Colusa	4.	O	Cemetery Inactive	—	127,794	—	\$	—
Colusa County Flood Control and Water Conservation District	Colusa	8.38	S	—	190,479	\$	—	—	—
Colusa County Resource Conservation District	Colusa	36.1	O	Resource Conservation	155,554	167,992	—	—	—
Colusa County Water District	Colusa	42.	O	Water Enterprise	4,464,035	2,750,289	6,642,912	—	—
Colusa County Water Works No. 1	Colusa	49.	O	Water Enterprise	25,652	39,148	—	642,435	238,223
Colusa Mosquito Abatement District	Colusa	21.	O	Pest Control Inactive	399,156	411,531	—	—	—
Community Center Agency	Tehama	50.	O	Self Insurance	5,552,851	5,478,957	—	—	—
Community College Insurance Group	Los Angeles	50.	O	Self Insurance	—	—	—	—	—
Community College-County Superintendent Self-Insurance Program For Employees	Riverside	50.	O	Self Insurance	4,525,876	4,961,203	—	—	—
Community Human Services Project	Monterey	50.	O	Health	3,709,203	3,567,494	1,244,878	102,562	20,429
Comptche Community Services District	Mendocino	5.1	O	Fire Protection	25,440	28,843	—	—	—
Compton Creek Mosquito Abatement District	Los Angeles	21.	O	Pest Control	141,383	152,087	—	—	—
Compton Public Financing Authority	Los Angeles	50.	O	Financing or Constructing Facilities	2,323,870	4,494,525	46,730,000	33,346,111	16,399,926
Conejo Recreation and Park District	Ventura	27.1	O	Recreation and Park	24,047,833	20,760,703	—	—	—
Conejo Valley Open Space Conservation Agency	Ventura	50.	O	Resource Conservation	1,311,369	1,234,782	—	—	—
Congress Valley Water District	Napa	42.	O	Water Enterprise	94,999	25,423	145,890	—	—
Connie Lane Community Services District	El Dorado	5.1	O	Streets and Roads - Construction and Maintenance	8,713	15	—	—	—
Consolidated Central Valley Table Grape Pest and Disease Control District	Tulare	24.5	O	Pest Control	772,850	282,285	—	—	—
Consolidated Fire Protection District	Los Angeles	7.	S	Fire Protection	859,246,527	854,859,563	—	966,799,186	622,373,067
Consolidated Irrigation District	Fresno	52.	O	Water Enterprise	2,990,542	3,325,961	67,502	—	—
Consolidated Mosquito Abatement District	Fresno	21.	O	Pest Control	2,716,250	2,573,250	—	—	—
Consolidated Sewer Maintenance District	Los Angeles	35.3	S	Waste Disposal Enterprise	34,661,308	38,421,499	—	—	—

(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 2010-11 — (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 Waste Management Authority	Tulare	50.	O	—	—	—	—	\$	—
Contra Costa and Solano Counties School District Self Insurance Authority	Contra Costa	50.	O	Waste Disposal Enterprise	\$ 558,521	\$ 469,178	—	—	—
Contra Costa County Flood Control and Water Conservation District	Contra Costa	8.5	S	Self Insurance	2,386,704	2,706,710	—	25,053,484	8,219,908
Contra Costa County Joint Powers Authority For Self-Insurance	Contra Costa	50.	O	Drainage and Drainage Maintenance Flood Control and Water Conservation	29,523,898 8,869,673	21,492,857 7,800,189	7,333,400 1,294,000	—	—
Contra Costa County Public Facilities Corporation	Contra Costa	54.	O	Self Insurance	38,254,000	41,142,000	—	—	—
Contra Costa County Schools Insurance Group	Contra Costa	50.	O	Inactive	—	—	—	—	—
Contra Costa County Storm Drainage District	Contra Costa	37.4	S	Self Insurance	41,257,160	48,048,482	—	891,251	60,206
Contra Costa County Water Agency	Contra Costa	45.4	S	Drainage and Drainage Maintenance	64,672	1,547	—	—	—
Contra Costa Fire Protection District	Contra Costa	7.	S	Water Enterprise	607,017	802,029	—	—	—
Contra Costa Mosquito Abatement District	Contra Costa	21.	O	Fire Protection	98,777,231	100,842,035	117,605,740	2,518,762,328	79,436,030
Contra Costa Resource Conservation District	Contra Costa	36.1	O	Pest Control	5,869,413	5,530,584	—	—	—
Contra Costa Water Authority	Contra Costa	50.	O	Resource Conservation	258,074	257,759	—	—	—
Contra Costa Water District	Contra Costa	42.	O	Financing or Constructing Facilities	3,800,129	3,783,148	29,197,243	—	—
Convention Center Expansion Financing Authority	San Diego	50.	O	Water Enterprise	140,065,631	110,309,644	590,038,156	—	—
Cooperative Agricultural Support Services Authority	Sacramento	50.	O	Financing or Constructing Facilities	13,698,088	13,698,088	156,785,000	17,420,000	13,768,887
Cooperative Personnel Services	Sacramento	50.	O	Governmental Services	14,060,015	13,768,888	—	—	—
Coppo Lake Fire Protection District	Siskiyou	7.	O	Governmental Services	21,786,248	24,603,177	—	—	—
Copper Cove Road Division	Calaveras	29.	S	Fire Protection	19,208	21,386	—	96,303	16,035
Copper Cove Rocky Road Community Services District	Calaveras	5.1	O	Inactive	—	—	—	—	—
Copperopolis Cemetery District	Calaveras	4.	O	Streets and Roads - Construction and Maintenance	197,809	97,887	—	—	—
Copperopolis Fire Protection District	Calaveras	7.	O	Cemetery	9,836	18,656	—	—	—
—	—	—	—	Fire Protection	1,138,776	1,192,819	140,994	—	—

(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 2010-11 — (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
Corcoran Cemetery District	Kings	4.	O	Cemetery	276,884 \$	235,026 \$	—	—	—
Corcoran Hospital District	Kings	14.	O	Hospital Enterprise	12,324,570	12,081,619	16,924,080	—	—
Corcoran Irrigation District	Kings	52.	O	Water Enterprise	6,234,082	4,612,834	—	—	—
Corcoran Joint Powers Finance Authority	Kings	50.	C	Financing or Constructing Facilities	1,533,963	1,502,772	24,975,000	—	—
Cordelia Fire Protection District	Solano	7.	O	Fire Protection	650,841	659,070	—	—	—
Cordova Recreation and Park District	Sacramento	27.1	O	Recreation and Park	10,590,891	12,458,598	3,560,174	—	—
Cordia Irrigation District	Yuba	52.	O	Water Enterprise	301,240	506,327	—	—	—
Core Area Maintenance District (Contra Costa)	Contra Costa	19.	C	Streets and Roads - Construction and Maintenance	340,094	329,161	—	—	—
Corning Cemetery District	Tehama	4.	O	Cemetery	251,211	281,618	—	—	—
Corning Health Care District	Tehama	14.	O	Hospital Enterprise	422,499	284,155	1,459,368	—	—
Corning Water District	Tehama	41.	O	Water Enterprise	661,288	534,961	373,389	—	—
Corona Public Financing Authority	Riverside	50.	C	Financing or Constructing Facilities	15,008,575	14,620,172	179,970,000	—	—
Corona Public Improvement Corporation	Riverside	54.	C	Financing or Constructing Facilities	547,307	547,305	2,800,000	—	—
Corona Utility Authority	Riverside	—	O	Waste Disposal Enterprise	28,364,519	25,699,433	117,280,727	—	—
Coronado Financing Authority	San Diego	50.	O	Water Enterprise	51,340,824	47,213,986	142,833,728	—	—
Corral Hollow Maintenance District (San Joaquin)	San Joaquin	19.	S	Financing or Constructing Facilities	555,460	365,573	3,860,000	—	—
Cortina Creek Flood Control and Flood Water Conservation District	Colusa	8.2	O	Lighting and Lighting Maintenance	2,200	2,200	—	—	—
Corina Water District	Colusa	41.	O	Water Enterprise	44,079	54,006	—	—	—
Costa Mesa Public Finance Authority	Orange	50.	O	Flood Control and Water Conservation	32,172	2,832	—	—	—
Costa Mesa Sanitary District (Orange)	Orange	30.1	O	Water Enterprise	33,978	37,374	—	—	—
Cosumnes Community Services District	Sacramento	5.1	O	Financing or Constructing Facilities	4,954,041	5,029,324	37,240,000	—	—
				Waste Disposal Enterprise	10,941,568	9,507,908	—	—	—

(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 2010-11 — (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
Cosumnes Community Services District — (continued)	Sacramento	5.1	O	—	—	—	—	\$	—
—	—	—	—	Ambulance Service	5,015,326	613,869	—	—	—
—	—	—	—	Fire Protection	36,398,490	47,983,748	31,359,650	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,848,142	9,596,730	172,293	—	—
—	—	—	—	Recreation and Park	7,062,308	14,411,233	6,929,769	—	—
Cosumnes River Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,972	32,000	—	—	—
Cottonwood Cemetery District (Shasta)	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	108,672	121,257	4,389	—	—
Cottonwood Cemetery District (Yolo)	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	21,546	17,029	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Cottonwood Creek Farms Permanent Road Division	Shasta	29.	S	—	—	—	—	—	—
Cottonwood Fire Protection District	Shasta	7.	O	—	—	—	—	—	203,411
—	—	—	—	Fire Protection	399,374	415,587	4,271	937,750	—
Cottonwood Water District	Shasta	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	405,892	410,925	—	—	—
Coulterville Lighting District	Mariposa	18.	S	—	—	—	—	—	12,510
—	—	—	—	Lighting and Lighting Maintenance	12,511	3,292	—	17,018	—
Country Club County Water District	Merced	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,769	11,073	—	—	—
Country Club Estates Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,560	2,618	—	2,698	—
Country Club Sanitary District (San Joaquin)	San Joaquin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	390,953	322,721	—	—	—
Country Club Sewer Maintenance District	Imperial	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,544	29,591	—	—	—
Country Club Vista Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,156	1,148	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,102	778	—	—	—
Countryside Manor Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,166	1,440	—	—	—
County Consolidated Service Area (Solano)	Solano	34	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	87,619	73,306	—	—	—
County Lighting Service District (Santa Clara)	Santa Clara	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	303,330	272,531	—	—	—
County of Monterey Public Improvement Corporation	Monterey	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	15,517,214	20,347,771	195,865,000	—	—
County of Riverside Asset Leasing Corporation	Riverside	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	47,304,663	79,737,347	576,580,073	—	—
County of Riverside Palm Desert Financing Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,466,216	9,695,646	84,665,000	—	—
County of Santa Cruz Public Financing Authority	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,704,618	7,420,512	67,160,000	—	—

(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 2010-11 — (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. 1 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	\$ 16,597,862	\$ 2,573,332
County Sanitation District No. 1 (Nevada)	Nevada	31.	S	Waste Disposal Enterprise	\$ 47,625,587	\$ 37,928,837	\$ 47,167,143	—	—
County Sanitation District No. 1 (Tehama)	Tehama	31.	S	Waste Disposal Enterprise	7,000,834	6,498,089	30,395,342	—	—
County Sanitation District No. 14 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	162,136	198,502	451,000	23,635,925	819,287
County Sanitation District No. 15 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	30,654,136	21,848,745	281,098,633	17,333,249	5,406,343
County Sanitation District No. 16 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	71,378,264	59,267,354	64,295,625	11,719,366	3,607,220
County Sanitation District No. 17 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	47,493,081	39,900,714	37,906,126	1,644,213	417,060
County Sanitation District No. 18 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	4,952,271	4,034,502	4,899,475	12,803,369	2,889,552
County Sanitation District No. 19 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	48,882,607	39,668,674	39,348,935	4,820,983	976,748
County Sanitation District No. 2 - Refuse Disposal - Working Capital Fund (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	9,115,654	6,773,214	10,830,550	—	—
County Sanitation District No. 2 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	28,795,437	31,383,127	31,479,451	26,195,224	5,028,342
County Sanitation District No. 20 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	75,589,840	60,223,481	70,800,366	18,326,681	964,960
County Sanitation District No. 21 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	19,330,473	16,681,419	208,444,837	43,675,904	3,202,430
County Sanitation District No. 22 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	40,568,854	30,793,662	47,749,009	11,545,095	2,787,360
County Sanitation District No. 23 (Los Angeles)	Los Angeles	31.	C	Waste Disposal Enterprise	39,245,685	28,913,382	37,958,890	2,879,141	302,164
County Sanitation District No. 2-3 (Santa Clara)	Santa Clara	31.	S	Waste Disposal Enterprise	8,060,767	6,922,322	9,988,696	—	—
County Sanitation District No. 27 (Los Angeles)	Los Angeles	31.	S	Waste Disposal Enterprise	2,073,795	2,576,498	627,520	723,478	247,314
County Sanitation District No. 28 (Los Angeles)	Los Angeles	31.	C	Waste Disposal Enterprise	282,822	389,649	3,117,968	885,110	481,795
County Sanitation District No. 29 (Los Angeles)	Los Angeles	31.	C	Waste Disposal Enterprise	1,702,592	829,082	1,105,855	749,475	90,753
County Sanitation District No. 3 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	3,395,506	2,425,306	1,105,855	20,222,797	3,672,356
County Sanitation District No. 34 (Los Angeles)	Los Angeles	31.	C	Waste Disposal Enterprise	56,543,316	44,522,732	52,605,625	—	—
County Sanitation District No. 4 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	3,381	2,789	—	2,152,644	401,670

(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 2010-11 — (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. 4 (Los Angeles) — (continued)	Los Angeles	31.	O	Waste Disposal Enterprise	4,577,078 \$	2,892,342 \$	3,192,875	2,152,644 \$	401,670
County Sanitation District No. 5 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	76,972,168	61,336,092	94,062,965	40,544,130	9,003,967
County Sanitation District No. 6 (Contra Costa)	Contra Costa	31.	S	Waste Disposal Enterprise	91,650	123,885	—	—	—
County Sanitation District No. 8 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	28,610,800	23,674,015	29,849,337	7,764,690	1,763,191
County Sanitation District No. 9 (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise	372,003	158,742	448,693	856,281	78,017
County Service Area 183 (Butte)	Butte	34	S	Drainage and Drainage Maintenance	1,169	226	—	—	—
County Service Area B-1988-1 (Alameda)	Alameda	34.	S	Streets and Roads - Construction and Maintenance	1,236,639	2,964,941	—	1,702,535,000	571,267,000
County Service Area C (Sutter)	Sutter	34.	S	Fire Protection	165,973	61,987	—	511,105	165,329
County Service Area D (Sutter)	Sutter	34.	S	Fire Protection	234,896	345,154	—	678,784	229,510
County Service Area D-2 (Contra Costa)	Contra Costa	34.	S	Drainage and Drainage Maintenance	7,687	4	—	—	—
County Service Area EM 1983-1 (Alameda)	Alameda	34.	S	Ambulance Service	21,545,156	15,447,134	—	1,702,534,000	571,267,000
County Service Area EM-1 (Contra Costa)	Contra Costa	34.	S	Ambulance Service	4,668,534	3,341,018	—	—	1,565,633
County Service Area F (Sutter)	Sutter	34.	S	Fire Protection	2,001,251	1,907,054	—	10,637,902	1,565,633
County Service Area G (Sutter)	Sutter	34.	S	Fire Protection	608,168	614,449	—	1,656,155	608,053
County Service Area L-100 (Contra Costa)	Contra Costa	34.	S	Lighting and Lighting Maintenance	1,370,268	1,171,960	—	5,170,057	761,840
County Service Area L-1973-1 (Alameda)	Alameda	34.	S	Library Services	29	—	—	—	—
County Service Area L-2 (Alameda)	Alameda	34.	S	Inactive	—	—	—	—	—
County Service Area LA-1991-1 (Alameda)	Alameda	34.	S	Health	2,009,843	2,098,135	—	—	—
County Service Area LIB-10 (Contra Costa)	Contra Costa	34.	S	Library Services	955	1,010	—	—	—
County Service Area LIB-12 (Contra Costa)	Contra Costa	34.	S	Library Services	9,132	8,597	—	—	—
County Service Area LIB-13 (Contra Costa)	Contra Costa	34.	S	Library Services	110,019	106,164	—	—	—
County Service Area LIB-2 (Contra Costa)	Contra Costa	34.	S	Library Services	83,968	90,888	—	—	—

(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 2010-11 — (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 M-1 (Contra Costa)	Contra Costa	34.	S	Transit Enterprise	30,565 \$	33,665 \$	—	398,200 \$	29,500
County Service Area M-16 (Contra Costa)	Contra Costa	34.	S	Recreation and Park	45,456	22,800	—	51,774	20,780
County Service Area M-17 (Contra Costa)	Contra Costa	34.	S	Recreation and Park	150,359	157,465	—	566,275	136,238
County Service Area M-20 (Contra Costa)	Contra Costa	34.	S	Recreation and Park	9,340	7,347	—	87,141	9,340
County Service Area M-23 (Contra Costa)	Contra Costa	34.	S	Drainage and Drainage Maintenance	1,663,032	2,212,020	—	—	—
County Service Area M-28 (Contra Costa)	Contra Costa	34.	S	Streets and Roads - Construction and Maintenance	69,293	92,167	—	—	—
County Service Area M-29 (Contra Costa)	Contra Costa	34.	S	Water Enterprise	83,628	83,900	—	5,311,839	1,969,973
County Service Area M-30 (Contra Costa)	Contra Costa	34.	S	Flood Control and Water Conservation	191,608	219,339	—	—	—
County Service Area M-31 (Contra Costa)	Contra Costa	34.	S	Police Protection and Personal Safety	3,599,638	4,120,596	—	—	—
County Service Area No. 1 (Alpine)	Alpine	34.	S	Recreation and Park	1,957,585	2,240,897	—	—	—
County Service Area No. 1 (Amador)	Amador	34.	S	Streets and Roads - Construction and Maintenance	4,901,474	5,610,842	—	—	—
County Service Area No. 1 (Calaveras)	Calaveras	34.	S	Police Protection and Personal Safety	22,263	43,281	—	—	—
County Service Area No. 1 (Colusa)	Colusa	34.	S	Local and Regional Planning or Development	248,877	187,277	—	—	—
County Service Area No. 1 (Del Norte)	Del Norte	34.	S	Inactive	281,287	274,292	—	—	—
County Service Area No. 1 (Fresno)	Fresno	34.	S	Streets and Roads - Construction and Maintenance	220,785	470,404	2,501,335	—	26,455
County Service Area No. 1 (Lake)	Lake	34.	S	Water Enterprise	64,984	82,487	—	—	—
County Service Area No. 1 (Lassen)	Lassen	34.	S	Waste Disposal Enterprise	1,269,510	1,350,508	—	56,353	—
County Service Area No. 1 (Sutter)	Sutter	34.	S	Streets and Roads - Construction and Maintenance	35,089	39,828	—	—	—
County Service Area No. 1 (Tehama)	Tehama	34.	S	Waste Disposal Enterprise	35,089	26,075	—	—	—
County Service Area No. 1 (Yuba)	Yuba	34.	S	Water Enterprise	36,152	26,166	—	—	—
County Service Area No. 1 (Yuba)	Yuba	34.	S	Lighting and Lighting Maintenance	23,079	15,593	—	—	—
County Service Area No. 1 (Yuba)	Yuba	34.	S	Television Translator Station Facilities	9,882	75,499	—	—	—

(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 2010-11 — (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 (Madera)	Madera	34.	S	Water Enterprise	245,145 \$	191,006 \$	—	—	—
County Service Area No. 1 (Marin)	Marin	34.	S	Lighting and Lighting Maintenance	33,104	55,726	—	—	—
County Service Area No. 1 (Mariposa)	Mariposa	34.	S	Waste Disposal Enterprise	82,259	65,744	88,000	—	—
County Service Area No. 1 (Mono)	Mono	34.	S	Water Enterprise	42,505	45,703	—	—	—
County Service Area No. 1 (Monterey)	Monterey	34.	S	Television Translator Station Facilities	164,397	119,474	—	—	—
County Service Area No. 1 (Riverside)	Riverside	34.	S	Drainage and Drainage Maintenance	25,309	4,227	—	—	—
County Service Area No. 1 (Sacramento)	Sacramento	34.	S	Lighting and Lighting Maintenance	4,640	1,857	—	—	—
County Service Area No. 1 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	2,952,930	3,247,595	—	—	—
County Service Area No. 1 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 1 (San Luis Obispo)	San Luis Obispo	34.	S	Recreation and Park	12,186	20,377	—	555,863	63,913
County Service Area No. 1 (San Mateo)	San Mateo	34.	S	Drainage and Drainage Maintenance	16,741	6,473	—	—	—
County Service Area No. 1 (Sierra)	Sierra	34.	S	Lighting and Lighting Maintenance	40,960	11,443	—	—	—
County Service Area No. 1 (Siskiyou)	Siskiyou	34.	S	Recreation and Park	5,852	6,562	—	—	—
County Service Area No. 1 (Stanislaus)	Stanislaus	34.	S	Waste Disposal Enterprise	320,857	366,055	—	390,053,426	195,670,010
County Service Area No. 1 (Tulare)	Tulare	34.	S	Fire Protection	1,526,100	1,445,548	—	—	—
County Service Area No. 10 (Calaveras)	Calaveras	34.	S	Police Protection and Personal Safety	701,479	664,453	—	—	—
County Service Area No. 10 (El Dorado)	El Dorado	34.	S	Streets and Roads - Construction and Maintenance	14,862	15,475	—	—	—
County Service Area No. 10 (Fresno)	Fresno	34.	S	Inactive	—	—	—	—	—
County Service Area No. 10 (Tulare)	Tulare	34.	S	Drainage and Drainage Maintenance	1,145	1,157	—	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	Waste Disposal Enterprise	381,451	470,017	472,112	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	Water Enterprise	98,081	100,280	106,000	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	Inactive	—	—	—	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	Library Services	1,177,373	1,157,636	—	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	Waste Disposal Enterprise	3,452,685	4,138,742	—	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	Flood Control and Water Conservation	3,671	7,072	—	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	Lighting and Lighting Maintenance	1,983	3,440	—	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	Recreation and Park	13,331	24,733	—	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	5,277	10,165	—	—	—

(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 2010-11 — (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 (Fresno) — (continued)	Fresno	34.	S	—	—	—	—	\$	—
—	—	—	—	Water Enterprise	95,891	71,366	—	\$	—
County Service Area No. 10 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,383	20,700	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,630	34	—	—	—
County Service Area No. 10 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,307	1,061	—	—	—
County Service Area No. 10 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	724	84	—	—	—
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	4,855	3,842	—	—	—
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	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	166,817	34,369	—	—	—
—	—	—	—	Water Enterprise	1,084,472	1,157,061	1,612,888	1,104,519	293,147
County Service Area No. 10 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,627	11,677	—	—	—
County Service Area No. 10 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	24,233	1,932	—	—	—
County Service Area No. 10 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	171,456	171,631	—	—	—
—	—	—	—	Governmental Services	7,443	263	—	—	—
—	—	—	—	Police Protection and Personal Safety	—	59	—	—	—
—	—	—	—	Recreation and Park	248,739	242,818	—	—	—
County Service Area No. 10 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,976	36,167	—	—	—
County Service Area No. 10 (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,337	6,339	—	—	—
—	—	—	—	Waste Disposal Enterprise	91,661	128,769	—	—	—
—	—	—	—	Water Enterprise	127,836	193,763	—	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,313	246	—	—	—
County Service Area No. 100 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,361	3,724	—	—	—
County Service Area No. 101 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
County Service Area No. 101 (San Diego)	San Diego	34.	S	—	3,754	2,344	—	—	—

(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 2010-11 — (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. 101 (San Diego) — (continued)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	11,770 \$	31,027 \$	—	—	—
County Service Area No. 102 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	1,941	346	—	—	—
County Service Area No. 102 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	44,304	10,800	—	—	—
County Service Area No. 103 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	1,125	819	—	—	—
County Service Area No. 103 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	356,195	414,311	—	—	—
County Service Area No. 103 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	18,738	8,850	—	—	—
County Service Area No. 104 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	139,086	77,838	—	—	—
County Service Area No. 104 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	16,655	4,737	—	—	—
County Service Area No. 105 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	77,193	12,145	—	—	—
County Service Area No. 105 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	15,094	8,388	—	—	—
County Service Area No. 106 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	27,749	4,349	—	—	—
County Service Area No. 107 (San Diego)	San Diego	34.	S	Fire Protection	430,069	299,440	—	—	—
County Service Area No. 108 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	34,182	8,828	—	—	—
County Service Area No. 109 (San Diego)	San Diego	34.	S	Fire Protection	72,027	73,315	—	—	—
County Service Area No. 11 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	6,751	3,478	—	—	—
County Service Area No. 11 (Calaveras)	Calaveras	34.	S	Inactive	165,814	190,642	—	—	—
County Service Area No. 11 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	107,088	107,088	—	57,439	—
County Service Area No. 11 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 11 (Plumas)	Plumas	34.	S	Ambulance Service	3,876	1,111	—	—	—
County Service Area No. 11 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	—	—	—	—	—

(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 2010-11 — (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. 11 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	17,731 \$	11,984 \$	—	—	—
County Service Area No. 11 (San Joaquin)	San Joaquin	34.	S	Recreation and Park	4,867	5,940	—	—	—
County Service Area No. 11 (San Mateo)	San Mateo	34.	S	Water Enterprise	61,546	68,210	29,705	390,053,426	195,670,010
County Service Area No. 11 (Santa Barbara)	Santa Barbara	34.	S	Lighting and Lighting Maintenance	41,472	28,879	—	—	—
County Service Area No. 11 (Santa Cruz)	Santa Cruz	34.	S	Recreation and Park	1,231,529	1,125,940	—	—	—
County Service Area No. 11 (Shasta)	Shasta	34.	S	Water Enterprise	65,907	98,837	184,026	—	—
County Service Area No. 11 (Stanislaus)	Stanislaus	34.	S	Drainage and Drainage Maintenance	90	225	—	—	—
County Service Area No. 11 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	110	3	—	—	—
County Service Area No. 11 (Yolo)	Yolo	34.	S	Lighting and Lighting Maintenance	6,605	8,686	—	—	—
County Service Area No. 11 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	3,031	1,230	—	—	—
County Service Area No. 110 (San Diego)	San Diego	34.	S	Fire Protection	113,015	126,751	—	—	—
County Service Area No. 111 (San Diego)	San Diego	34.	S	Fire Protection	95,490	179,290	—	—	—
County Service Area No. 112 (San Diego)	San Diego	34.	S	Fire Protection	70,343	262,073	—	—	—
County Service Area No. 113 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	10,682	1,654	—	—	—
County Service Area No. 113 (San Diego)	San Diego	34.	S	Fire Protection	102,894	78,357	—	—	—
County Service Area No. 114 (Butte)	Butte	34.	S	Drainage and Drainage Maintenance	127,094	151,726	—	—	—
County Service Area No. 115 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	42,274	27,961	—	—	—
County Service Area No. 115 (San Diego)	San Diego	34.	S	Fire Protection	281,305	281,013	—	—	—
County Service Area No. 116 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	766	486	—	—	—
County Service Area No. 117 (Riverside)	Riverside	34.	S	Recreation and Park	26,663	20,212	—	—	—
County Service Area No. 117 (San Diego)	San Diego	34.	S	—	—	—	—	—	—

(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 2010-11 — (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. 117 (San Diego) — (continued)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	—	9,220	—	\$	—
County Service Area No. 119 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	639	518	—	—	—
County Service Area No. 12 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	1,879	1,006	—	—	—
County Service Area No. 12 (Calaveras)	Calaveras	34.	S	Streets and Roads - Construction and Maintenance	17,796	5,571	—	—	—
County Service Area No. 12 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12 (Madera)	Madera	34.	S	Streets and Roads - Construction and Maintenance	4,165	5,462	—	—	—
County Service Area No. 12 (Nevada)	Nevada	34.	S	Streets and Roads - Construction and Maintenance	20,581	17,373	—	—	—
County Service Area No. 12 (Plumas)	Plumas	34.	S	Transit Enterprise	255,529	261,085	—	—	—
County Service Area No. 12 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	17,713	11,222	80,000	—	—
County Service Area No. 12 (San Joaquin)	San Joaquin	34.	S	Drainage and Drainage Maintenance	14,141	14,141	—	—	—
County Service Area No. 12 (San Luis Obispo)	San Luis Obispo	34.	S	Lighting and Lighting Maintenance	7,707	7,707	—	—	—
County Service Area No. 12 (Santa Barbara)	Santa Barbara	34.	S	Water Enterprise	120,229	171,424	—	—	—
County Service Area No. 12 (Santa Cruz)	Santa Cruz	34.	S	Water Enterprise	630,415	636,998	—	—	—
County Service Area No. 12 (Shasta)	Shasta	34.	S	Drainage and Drainage Maintenance	582,072	445,527	—	—	—
County Service Area No. 12 (Stanislaus)	Stanislaus	34.	S	Waste Disposal Enterprise	960,125	1,057,304	—	—	—
County Service Area No. 12 (Yolo)	Yolo	34.	S	Streets and Roads - Construction and Maintenance	5,712	3,568	—	—	—
County Service Area No. 12 (Yuba)	Yuba	34.	S	Drainage and Drainage Maintenance	1,286	2,275	—	—	—
County Service Area No. 12.1 (Kern)	Kern	34.	S	Governmental Services	4,508	6,607	—	—	—
County Service Area No. 12.10 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	1,164	461	—	—	—
County Service Area No. 12.10 (Kern)	Kern	34.	S	Fire Protection	46	8	—	—	—
County Service Area No. 12.10 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—

(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 2010-11 — (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. 12.11 (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	—	—	—	—	—	—
County Service Area No. 12.3 (Kern)	—	34.	—	Police Protection and Personal Safety	28	5	—	—	—
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	—	—	—	—	—	—
County Service Area No. 12.7 (Kern)	—	34.	—	Police Protection and Personal Safety	114	—	—	—	—
County Service Area No. 12.8 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.9 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 120 (Butte)	—	34.	—	Police Protection and Personal Safety	45	19	—	—	—
County Service Area No. 121 (Riverside)	—	34.	—	Lighting and Lighting Maintenance	—	9	—	—	—
County Service Area No. 121 (San Diego)	—	34.	—	Lighting and Lighting Maintenance	97,389	58,707	—	—	—
County Service Area No. 122 (Riverside)	—	34.	—	Waste Disposal Enterprise	1	—	—	—	—
County Service Area No. 122 (San Diego)	—	34.	—	Water Enterprise	189,896	208,823	—	—	—
County Service Area No. 123 (San Diego)	—	34.	—	Local and Regional Planning or Development	(113)	23,000	—	—	—
County Service Area No. 124 (Riverside)	—	34.	—	Streets and Roads - Construction and Maintenance	10,380	4,207	—	—	—
County Service Area No. 125 (Butte)	—	34.	—	Streets and Roads - Construction and Maintenance	4,438	318	—	—	—
County Service Area No. 125 (Riverside)	—	34.	—	Lighting and Lighting Maintenance	2,111	2,081	—	—	—
County Service Area No. 125 (San Diego)	—	34.	—	Lighting and Lighting Maintenance	16,475	15,249	—	—	—
County Service Area No. 126 (Riverside)	—	34.	—	Streets and Roads - Construction and Maintenance	9,689	4,150	—	—	—
County Service Area No. 126 (San Diego)	—	34.	—	Lighting and Lighting Maintenance	248,142	165,294	—	—	—
County Service Area No. 127 (San Diego)	—	34.	—	Streets and Roads - Construction and Maintenance	4,460	4,025	—	—	—

(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 2010-11 — (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. 127 (San Diego) — (continued)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	6,003 \$	3,802 \$	—	—	—
County Service Area No. 128 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	4,615	2,607	—	—	—
County Service Area No. 128 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	42,995	11,032	—	—	—
County Service Area No. 128 (San Diego)	San Diego	34.	S	Recreation and Park	990,446	1,082,256	—	—	—
County Service Area No. 129 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	1,137	463	—	—	—
County Service Area No. 129 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	29	—	—	—	—
County Service Area No. 13 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	623	1,521	—	—	—
County Service Area No. 13 (Lake)	Lake	34.	S	Water Enterprise	105,839	50,021	—	141,909	51,000
County Service Area No. 13 (Madera)	Madera	34.	S	Streets and Roads - Construction and Maintenance	10,232	279	—	—	—
County Service Area No. 13 (Marin)	Marin	34.	S	Fire Protection	554,511	575,712	—	—	—
County Service Area No. 13 (Nevada)	Nevada	34.	S	Streets and Roads - Construction and Maintenance	7,637	5,435	—	—	—
County Service Area No. 13 (Orange)	Orange	34.	S	Streets and Roads - Construction and Maintenance	2,724	5,625	—	—	—
County Service Area No. 13 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	5,081	2,687	—	—	—
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	68,431	56,899	—	—	—
County Service Area No. 13 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	126,080	178,599	—	195,612	165,057
County Service Area No. 13 (Shasta)	Shasta	34.	S	Waste Disposal Enterprise	23,420	31,786	—	—	—
County Service Area No. 13 (Tuolumne)	Tuolumne	34.	S	Water Enterprise	7,282	4,744	—	—	—
County Service Area No. 130 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	9,823	1,090	—	—	—
County Service Area No. 130 (San Diego)	San Diego	34.	S	Inactive	—	—	—	—	—

(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 2010-11 — (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. 130 (San Diego) — (continued)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	27,173 \$	13,184 \$	—	— \$	—
County Service Area No. 131 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	1,480	1,067	—	—	—
County Service Area No. 132 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	144,770	172,514	—	—	—
County Service Area No. 133 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	8,452	7,090	—	—	—
County Service Area No. 134 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	1,088,726	885,230	—	—	—
County Service Area No. 134 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	12,230	3,494	—	—	—
County Service Area No. 135 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	6,220	4,194	—	—	—
County Service Area No. 135 (Riverside)	Riverside	34.	S	Waste Disposal Enterprise	1,286	511	—	—	—
County Service Area No. 135 (San Diego)	San Diego	34.	S	Lighting and Lighting Maintenance	12,691	17,134	—	—	—
County Service Area No. 136 (San Diego)	San Diego	34.	S	Police Protection and Personal Safety	710,676	872,756	—	—	—
County Service Area No. 137 (Butte)	Butte	34.	S	Flood Control and Water Conservation	21,041	16,656	—	—	—
County Service Area No. 138 (Riverside)	Riverside	34.	S	Fire Protection	2,744	875	—	—	—
County Service Area No. 139 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	3	—	—	—	—
County Service Area No. 14 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	43	—	—	—	—
County Service Area No. 14 (Fresno)	Fresno	34.	S	Lighting and Lighting Maintenance	8,657	4,151	—	—	8,431
County Service Area No. 14 (Kern)	Kern	34.	S	Drainage and Drainage Maintenance Lighting and Lighting Maintenance Water Enterprise	1,061 265 25,193	1,724 431 41,511	—	—	—
County Service Area No. 14 (Madera)	Madera	34.	S	Streets and Roads - Construction and Maintenance	5,132	1,873	—	—	—
County Service Area No. 14 (Mairn)	Mairn	34.	S	Waste Disposal Enterprise Water Enterprise	9,514 30,675	23,876 23,364	—	—	—
County Service Area No. 14 (Monterey)	Monterey	34.	S	Recreation and Park	277,627	222,457	—	—	—
								35,384	8,431

(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 2010-11 — (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. 14 (Monterey) — (continued)	Monterey	34.	S	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	64	—	—	—	—
County Service Area No. 14 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,285	44,175	—	—	—
County Service Area No. 14 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6	—	—	—	—
County Service Area No. 14 (San Joaquin)	San Joaquin	34.	S	—	—	—	26,000	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,320	10,516	—	—	—
County Service Area No. 14 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,453	509	—	—	—
County Service Area No. 14 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	38	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
County Service Area No. 14 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 14 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	332,318	255,268	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	39,787	34,212	—	—	—
County Service Area No. 14 (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	42,832	51,291	—	—	—
County Service Area No. 14 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	49,926	80,015	—	—	—
County Service Area No. 141 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,751	6,359	—	—	—
County Service Area No. 142 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,867	4,741	—	—	—
County Service Area No. 143 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	167,942	127,598	—	—	—
—	—	—	—	Resource Conservation	1,618,676	1,229,836	—	—	—
County Service Area No. 145 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,883	8,638	—	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
County Service Area No. 146 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,997	3,096	—	—	—
County Service Area No. 149 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,998	10,984	—	—	—
County Service Area No. 149 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	369,590	139,919	—	—	—
County Service Area No. 15 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,618	20,117	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,554	1,939	—	—	—
County Service Area No. 15 (Madera)	Madera	34.	S	—	—	—	—	—	—

(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 2010-11 — (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. 15 (Madera) — (continued)	Madera	34.	S	Streets and Roads - Construction and Maintenance	10,357 \$	2,427 \$	—	—	—
County Service Area No. 15 (Monterey)	Monterey	34.	S	Drainage and Drainage Maintenance	137,720	170,117	—	—	—
County Service Area No. 15 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	11,834	7,620	—	—	—
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	10,596	10,596	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,242	5,242	—	—	—
—	—	—	—	Waste Disposal Enterprise	191,017	226,821	—	—	—
—	—	—	—	Water Enterprise	683	683	—	—	—
County Service Area No. 15 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	16,035	2,097	—	47,177	43,096
County Service Area No. 15 (Shasta)	Shasta	34.	S	Lighting and Lighting Maintenance	115,445	68,681	—	537,024	95,369
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	13,083	5,156	—	—	—
County Service Area No. 152 (Riverside)	Riverside	34.	S	Flood Control and Water Conservation	2,164,112	2,195,549	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Recreation and Park	656,269	447,738	—	—	—
County Service Area No. 153 (Riverside)	Riverside	34.	S	Ambulance Service	23	—	—	—	—
County Service Area No. 158 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	4,749	3,970	—	—	—
County Service Area No. 16 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	2,224	611	—	—	—
County Service Area No. 16 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	21,658	28,160	—	—	—
County Service Area No. 16 (Lake)	Lake	34.	S	Water Enterprise	78,651	62,567	62,553	—	—
County Service Area No. 16 (Madera)	Madera	34.	S	Waste Disposal Enterprise	50,733	28,613	—	—	—
—	—	—	—	Water Enterprise	50,735	95,661	—	—	—
County Service Area No. 16 (Mairn)	Mairn	34.	S	Recreation and Park	264,968	216,689	—	—	—
County Service Area No. 16 (San Benito)	San Benito	34.	S	Drainage and Drainage Maintenance	1,030	2,322	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,429	4,910	—	—	—

(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 2010-11 — (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. 16 (San Benito) — (continued)	San Benito	34.	S	Streets and Roads - Construction and Maintenance	15,188 \$	58,501 \$	—	—	—
County Service Area No. 16 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	23,682	6,369	—	—	—
County Service Area No. 16 (San Joaquin)	San Joaquin	34.	S	Drainage and Drainage Maintenance	3,437	3,437	—	—	—
County Service Area No. 16 (San Luis Obispo)	San Luis Obispo	34.	S	Water Enterprise	112,915	81,267	—	58,331	39,458
County Service Area No. 16 (Santa Cruz)	Santa Cruz	34.	S	Lighting and Lighting Maintenance	26,438	6,989	34,000	24,494	19,928
County Service Area No. 16 (Stanislaus)	Stanislaus	34.	S	Water Enterprise	196,093	300,150	—	—	—
County Service Area No. 16 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	8,993	2,972	—	—	—
County Service Area No. 16 (Yuba)	Yuba	34.	S	Drainage and Drainage Maintenance	19,019	10,485	—	—	—
County Service Area No. 161 (Butte)	Butte	34.	S	Inactive	—	—	—	—	—
County Service Area No. 163 (Butte)	Butte	34.	S	Streets and Roads - Construction and Maintenance	1,260	4,829	—	—	—
County Service Area No. 164 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	2,163	1,647	—	—	—
County Service Area No. 165 (Butte)	Butte	34.	S	Drainage and Drainage Maintenance	6,947	1,242	—	—	—
County Service Area No. 169 (Butte)	Butte	34.	S	Animal Control	223,891	225,811	—	—	—
County Service Area No. 17 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	3,198	1,149	—	—	—
County Service Area No. 17 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	41,457	18,018	—	—	—
County Service Area No. 17 (Maine)	Maine	34.	S	Lighting and Lighting Maintenance	32,039	38,796	—	—	—
County Service Area No. 17 (Monterey)	Monterey	34.	S	Drainage and Drainage Maintenance	24,175	59	—	—	—
County Service Area No. 17 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	51,601	57,363	—	—	—
County Service Area No. 17 (San Bernardino)	San Bernardino	34.	S	Streets and Roads - Construction and Maintenance	115,456	104,620	—	—	—
				Police Protection and Personal Safety Recreation and Park	144,063	140,268	—	—	—
				Drainage and Drainage Maintenance	703,432	1,927,031	—	—	—
				Inactive	10,217	21,368	—	—	—
				Lighting and Lighting Maintenance	149,643	1,651,556	—	271,886	188,638

(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 2010-11 — (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. 17 (San Diego)	San Diego	34.	S	—	—	—	—	\$	—
—	—	—	—	Ambulance Service	2,351,742	2,642,614	\$	—	—
County Service Area No. 17 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance Lighting and Lighting Maintenance	13,278	19,697	—	—	—
—	—	—	—	—	6,193	6,193	—	—	—
County Service Area No. 17 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	449	644	—	—	—
County Service Area No. 17 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	12,119	7,302
—	—	—	—	Streets and Roads - Construction and Maintenance	12,125	181	—	—	—
County Service Area No. 17 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	554,107	857,870	—	—	—
County Service Area No. 17 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
County Service Area No. 17 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,278	126	—	—	—
County Service Area No. 172 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,788	13,050	—	—	—
County Service Area No. 173 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,617	654	—	—	—
County Service Area No. 174 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,126	2,007	—	—	—
County Service Area No. 176 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,304	2,717	—	—	—
County Service Area No. 177 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,134	2,539	—	—	—
County Service Area No. 178 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,234	2,170	—	—	—
County Service Area No. 179 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	134	5,477	—	—	—
County Service Area No. 18 (Fresno)	Fresno	34.	S	—	—	—	—	34,175	1
—	—	—	—	Lighting and Lighting Maintenance	410	8,208	—	—	—
County Service Area No. 18 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance Lighting and Lighting Maintenance	8,887	7,039	—	—	—
—	—	—	—	—	43,877	61,382	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,383	20,044	—	—	—
County Service Area No. 18 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	41,726	34,872	—	—	—
County Service Area No. 18 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,075	2,168	—	—	—
County Service Area No. 18 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	123,139	97,277	—	—	—
County Service Area No. 18 (Nevada)	Nevada	34.	S	—	—	—	—	—	—

(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 2010-11 — (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. 18 (Nevada) — (continued)	Nevada	34.	S	Streets and Roads - Construction and Maintenance	1,864 \$	5,691 \$	—	—	—
County Service Area No. 18 (San Bernardino)	San Bernardino	34.	S	Streets and Roads - Construction and Maintenance	301,403	477,599	—	1,474,873	122,753
County Service Area No. 18 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	34,356	15,011	—	—	—
County Service Area No. 18 (San Joaquin)	San Joaquin	34.	S	Lighting and Lighting Maintenance	2,956	2,956	—	—	—
County Service Area No. 18 (San Luis Obispo)	San Luis Obispo	34.	S	Water Enterprise	32,601	91,490	—	—	—
County Service Area No. 18 (Santa Cruz)	Santa Cruz	34.	S	Waste Disposal Enterprise	533,515	512,761	237,627	9,257	6,058
County Service Area No. 18 (Shasta)	Shasta	34.	S	Streets and Roads - Construction and Maintenance	5,607	17,511	—	—	—
County Service Area No. 18 (Stanislaus)	Stanislaus	34.	S	Inactive	—	—	—	—	—
County Service Area No. 180 (Butte)	Butte	34.	S	Drainage and Drainage Maintenance	10,110	13,744	—	—	—
County Service Area No. 181 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	2,696	323	—	—	—
County Service Area No. 19 (Fresno)	Fresno	34.	S	Lighting and Lighting Maintenance	6,905	2,463	—	782	620
County Service Area No. 19 (Lake)	Lake	34.	S	Lighting and Lighting Maintenance	2,504	2,961	—	—	—
County Service Area No. 19 (Madera)	Madera	34.	S	Inactive	—	—	—	—	—
County Service Area No. 19 (Marin)	Marin	34.	S	Water Enterprise	188,099	188,355	—	—	—
County Service Area No. 19 (Monterey)	Monterey	34.	S	Fire Protection	2,003,377	1,580,023	—	—	—
County Service Area No. 19 (San Benito)	San Benito	34.	S	Drainage and Drainage Maintenance	605	28	—	—	—
County Service Area No. 19 (San Joaquin)	San Joaquin	34.	S	Drainage and Drainage Maintenance	16	329	—	—	—
County Service Area No. 19 (Shasta)	Shasta	34.	S	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 19 (Stanislaus)	Stanislaus	34.	S	Inactive	—	—	—	—	—
County Service Area No. 1a (Nevada)	Nevada	34.	S	Drainage and Drainage Maintenance	53,361	25,279	—	—	—
County Service Area No. 1-M (Mariposa)	Mariposa	34.	S	Streets and Roads - Construction and Maintenance	92,525	194,618	—	265,524	120,695
				Fire Protection	84,825	68,190	—	—	—

(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 2010-11 — (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-M (Mariposa) — (continued)	Mariposa	34.	S	—	—	—	—	\$ 265,524	\$ 120,695
—	—	—	—	Recreation and Park	42	1,085	—	—	—
—	—	—	—	Waste Disposal Enterprise	620,257	405,427	5,194,949	—	—
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	36,941	3,249	—	—	—
County Service Area No. 2 (Colusa)	Colusa	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	50,758	71,146	41,929	—	—
County Service Area No. 2 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	89,727	15,644	—	—	—
County Service Area No. 2 (Fresno)	Fresno	34.	S	—	—	—	—	19,857	8,918
—	—	—	—	Recreation and Park	38,534	36,773	—	—	—
County Service Area No. 2 (Inyo)	Inyo	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	56,577	31,251	—	—	—
County Service Area No. 2 (Kings)	Kings	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	23,244	12,375	152,000	—	—
County Service Area No. 2 (Lake)	Lake	34.	S	—	—	—	—	365,744	127,727
—	—	—	—	Water Enterprise	315,393	252,494	53,638	—	—
County Service Area No. 2 (Mono)	Mono	34.	S	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	40,272	28,996	—	—	—
County Service Area No. 2 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,099	8,390	—	—	—
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	26,356	39,191	—	—	—
County Service Area No. 2 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	82,998	66,214	—	—	—
County Service Area No. 2 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	38,929	40,864	20,261	—	—
County Service Area No. 2 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	24,011	16,420	—	—	—
County Service Area No. 2 (Stanislaus)	Stanislaus	34.	S	Inactive	—	—	—	—	—
County Service Area No. 2 (Tulare)	Tulare	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	39,387	54,110	40,250	—	—
—	—	—	—	Water Enterprise	22,685	26,206	—	—	—
County Service Area No. 2 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	4,275	106	—	—	—
County Service Area No. 2 (Yuba)	Yuba	34.	S	—	—	—	—	11,451	5,328
—	—	—	—	Streets and Roads - Construction and Maintenance	28,026	29,562	—	—	—
County Service Area No. 20 (Kern)	Kern	34.	S	—	—	—	—	—	—

(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 2010-11 — (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 (Kern) — (continued)	Kern	34.	S	—	—	—	—	\$	—
County Service Area No. 20 (Lake)	Lake	34.	S	Lighting and Lighting Maintenance	\$ 45,734	\$ 43,814	\$	—	—
County Service Area No. 20 (Madera)	Madera	34.	S	Water Enterprise	313,079	262,829	2,374,666	—	—
County Service Area No. 20 (Main)	Main	34.	S	Streets and Roads - Construction and Maintenance	1,781	380	—	—	—
County Service Area No. 20 (Monterey)	Monterey	34.	S	Recreation and Park	10,706	84	—	—	—
County Service Area No. 20 (Orange)	Orange	34.	S	Drainage and Drainage Maintenance	6,558	4,289	—	—	—
County Service Area No. 20 (San Bernardino)	San Bernardino	34.	S	Waste Disposal Enterprise	9,521	691	—	—	—
County Service Area No. 20 (San Diego)	San Diego	34.	S	Recreation and Park	731,455	756,573	—	3,930,948	552,088
County Service Area No. 20 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	177,583	584,469	—	—	—
County Service Area No. 20 (Stanislaus)	Stanislaus	34.	S	Waste Disposal Enterprise	69,635	40,976	—	—	—
County Service Area No. 20 (Tuolumne)	Tuolumne	34.	S	Drainage and Drainage Maintenance	6,823	6,864	—	—	—
County Service Area No. 21 (Butte)	Butte	34.	S	—	—	—	—	—	—
County Service Area No. 21 (Kern)	Kern	34.	S	Waste Disposal Enterprise	19,478	22,138	—	—	—
County Service Area No. 21 (Lake)	Lake	34.	S	Lighting and Lighting Maintenance	2,757	4,453	—	—	—
County Service Area No. 21 (Madera)	Madera	34.	S	Water Enterprise	663,613	507,927	1,409,070	—	—
County Service Area No. 21 (Nevada)	Nevada	34.	S	Recreation and Park	15,400	16,310	—	—	—
County Service Area No. 21 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	11,734	8,000	—	—	—
County Service Area No. 21 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	11,220	7,841	—	—	—
County Service Area No. 21 (San Diego)	San Diego	34.	S	Drainage and Drainage Maintenance	533	860	—	—	—
County Service Area No. 21 (San Joaquin)	San Joaquin	34.	S	Lighting and Lighting Maintenance	469	1,147	—	—	—
County Service Area No. 21 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	7,774	16,179	—	—	—
County Service Area No. 21 (Stanislaus)	Stanislaus	34.	S	Streets and Roads - Construction and Maintenance	96,433	374,402	—	—	—
County Service Area No. 21 (Tuolumne)	Tuolumne	34.	S	Drainage and Drainage Maintenance	7,685	1,939	—	—	—

(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 2010-11 — (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. 21 (San Joaquin) — (continued)	San Joaquin	34.	S	—	—	—	—	\$	—
County Service Area No. 21 (San Joaquin)	—	—	—	Lighting and Lighting Maintenance	\$ 2,300	\$ 2,300	—	—	—
County Service Area No. 21 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
County Service Area No. 21 (Santa Cruz)	—	—	—	Streets and Roads - Construction and Maintenance	124,574	165,714	405,300	—	—
County Service Area No. 21 (Shasta)	Santa Cruz	34.	S	—	—	—	—	—	—
County Service Area No. 21 (Stanislaus)	—	—	—	Streets and Roads - Construction and Maintenance	3,133	170	—	—	—
County Service Area No. 21 (Tuolumne)	Shasta	34.	S	Inactive	—	—	—	—	—
County Service Area No. 22 (Kern)	Stanislaus	34.	S	—	23,497	17,998	—	—	—
County Service Area No. 22 (Lake)	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—
County Service Area No. 22 (Madera)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 22 (Nevada)	Kern	34.	S	—	27,742	38,356	—	—	—
County Service Area No. 22 (Orange)	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
County Service Area No. 22 (Riverside)	Lake	34.	S	—	14,356	15,782	35,055	—	—
County Service Area No. 22 (San Benito)	—	—	—	Water Enterprise	—	—	—	—	—
County Service Area No. 22 (San Diego)	Madera	34.	S	—	229,202	198,883	—	—	—
County Service Area No. 22 (Santa Cruz)	—	—	—	Local and Regional Planning or Development	—	—	—	—	—
County Service Area No. 22 (Yuba)	Nevada	34.	S	—	6,849	5,904	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 23 (Butte)	Orange	34.	S	—	42,732	34,498	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Recreation and Park	—	—	—	—	—
County Service Area No. 23 (Butte)	Riverside	34.	S	—	17,053	15,032	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
County Service Area No. 23 (Butte)	San Benito	34.	S	—	66,753	50,141	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Lighting and Lighting Maintenance	19,100	19,100	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Waste Disposal Enterprise	66,753	50,141	—	—	—
County Service Area No. 23 (Butte)	San Diego	34.	S	—	1,646	3,453	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 23 (Butte)	San Luis Obispo	34.	S	—	326	645	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Local and Regional Planning or Development	—	—	—	—	—
County Service Area No. 23 (Butte)	Santa Cruz	34.	S	—	270	148	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 23 (Butte)	Stanislaus	34.	S	—	14,938	7,204	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—
County Service Area No. 23 (Butte)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 23 (Butte)	Yuba	34.	S	—	2,463	4,681	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
County Service Area No. 23 (Butte)	Butte	34.	S	—	22,117	2,491	—	—	—
County Service Area No. 23 (Butte)	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—

(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 2010-11 — (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 (Fresno)	Fresno	34.	S	—	—	—	—	\$ 18,307	\$ 1,773
—	—	—	—	Water Enterprise	\$ 14,393	\$ 11,522	—	—	—
County Service Area No. 23 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,618	1,818	—	—	—
—	—	—	—	Waste Disposal Enterprise	25,907	24,454	—	—	—
County Service Area No. 23 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	459,133	968,716	—	—	—
County Service Area No. 23 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	88	—	—	—	—
County Service Area No. 23 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	16,768	1,954	—	—	—
County Service Area No. 23 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,293	3,603	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,887	45,013	—	—	—
County Service Area No. 23 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,216	3,609	—	—	—
County Service Area No. 23 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,633	4,438	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,714	4,714	—	—	—
County Service Area No. 23 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	81,117	19,623
—	—	—	—	Lighting and Lighting Maintenance	19,749	28,355	—	—	—
—	—	—	—	Water Enterprise	574,165	345,796	1,827,001	—	—
County Service Area No. 23 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,040	167	—	—	—
County Service Area No. 23 (Shasta)	Shasta	34.	S	—	—	—	—	1,036,241	7,972
—	—	—	—	Water Enterprise	170,509	64,855	10,238	—	—
County Service Area No. 23 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,494	5,774	—	—	—
County Service Area No. 23 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 24 (Butte)	Butte	34.	S	Inactive	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	206,978	231,423	—	—	—
County Service Area No. 24 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,845	1,819	—	—	—
County Service Area No. 24 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,795	254	—	—	—
County Service Area No. 24 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	23,961	3,629	—	—	—
County Service Area No. 24 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	751	2,343	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	133	472	—	—	—

(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 2010-11 — (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. 24 (San Benito) — (continued)	San Benito	34.	S	Streets and Roads - Construction and Maintenance	6,570 \$	16,009 \$	—	—	—
County Service Area No. 24 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	11,763	3,862	—	—	—
County Service Area No. 24 (San Joaquin)	San Joaquin	34.	S	Drainage and Drainage Maintenance	21,465	7,803	—	—	—
County Service Area No. 24 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	13,790	79,343	—	—	—
County Service Area No. 24 (Stanislaus)	Stanislaus	34.	S	Drainage and Drainage Maintenance	19,041	4,766	—	—	—
County Service Area No. 25 (Butte)	Butte	34.	S	Drainage and Drainage Maintenance	168,074	27,973	—	—	—
County Service Area No. 25 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	67	10	—	—	—
County Service Area No. 25 (Mairn)	Mairn	34.	S	Recreation and Park	22	—	—	—	—
County Service Area No. 25 (Monterey)	Monterey	34.	S	Drainage and Drainage Maintenance	29,620	11,421	—	—	—
County Service Area No. 25 (San Benito)	San Benito	34.	S	Drainage and Drainage Maintenance	187	778	—	—	—
County Service Area No. 25 (San Joaquin)	San Joaquin	34.	S	Drainage and Drainage Maintenance	576	69	—	—	—
County Service Area No. 25 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	11,116	5,869	—	—	—
County Service Area No. 25 (Shasta)	Shasta	34.	S	Water Enterprise	77,422	93,095	—	—	—
County Service Area No. 25 (Stanislaus)	Stanislaus	34.	S	Drainage and Drainage Maintenance	8,751	8,680	—	—	—
County Service Area No. 25 (Tuolumne)	Tuolumne	34.	S	Inactive	523,317	16,629	—	—	—
County Service Area No. 26 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	14,272	15,478	—	—	—
County Service Area No. 26 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	3,729	1,624	—	—	—
County Service Area No. 26 (Monterey)	Monterey	34.	S	Recreation and Park	64,590,023	66,502,195	—	—	—
County Service Area No. 26 (Orange)	Orange	34.	S	Inactive	—	—	—	—	—
County Service Area No. 26 (San Benito)	San Benito	34.	S	—	—	—	—	—	—

(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 2010-11 — (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. 26 (San Diego)	San Diego	34.	S	—	—	—	—	\$	—
—	—	—	—	Recreation and Park	722,855	769,548	\$	—	—
County Service Area No. 26 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,434	23,589	—	—	—
County Service Area No. 26 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	175,019	118,137	—	—	—
County Service Area No. 26 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,624	8,635	—	—	—
County Service Area No. 27 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,263	2,915	—	—	—
County Service Area No. 27 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	35,391	39,327	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,660	27	—	—	—
County Service Area No. 27 (Mairn)	Mairn	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	30,212	31,495	—	—	—
County Service Area No. 27 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	33,534	28,113	—	—	—
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 (Mairn)	Mairn	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	234,445	11,315	—	—	—
County Service Area No. 28 (Placer)	Placer	34.	S	—	—	—	—	6,013,549	2,450,646
—	—	—	—	Drainage and Drainage Maintenance	1,310,368	564,436	—	—	—
—	—	—	—	Fire Protection	7,359,192	7,616,723	—	—	—
—	—	—	—	Health	381,046	299,366	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	69,491	38,377	—	—	—
—	—	—	—	Recreation and Park	1,070,459	486,366	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,792,427	2,000,104	—	—	—
County Service Area No. 28 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,338	2,502	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	399	1,044	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	41,980	68,306	—	—	—
County Service Area No. 28 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	31,303	51,672	—	—	—
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	17,776	25,649	—	—	—
County Service Area No. 29 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,299	1,222	—	—	—
County Service Area No. 29 (Mairn)	Mairn	34.	S	—	—	—	—	—	—

(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 2010-11 — (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. 29 (Marin) — (continued)	Marin	34.	S	—	—	—	—	\$	—
County Service Area No. 29 (San Benito)	San Benito	34.	S	Drainage and Drainage Maintenance	163,694	122,734	\$	—	—
County Service Area No. 29 (San Bernardino)	San Bernardino	34.	S	Streets and Roads - Construction and Maintenance	72	—	—	2,169,484	523,833
County Service Area No. 29 (San Joaquin)	San Joaquin	34.	S	Cemetery	1,344	108,585	—	—	—
County Service Area No. 29 (Santa Cruz)	Santa Cruz	34.	S	Recreation and Park	690,136	600,992	—	—	—
County Service Area No. 29 (Tuolumne)	Tuolumne	34.	S	Drainage and Drainage Maintenance	8,686	7,784	—	—	—
County Service Area No. 29 (Ventura)	Ventura	34.	S	Inactive	—	—	—	—	—
County Service Area No. 2a (Madera)	Madera	34.	S	Streets and Roads - Construction and Maintenance	30,624	30,188	—	—	—
County Service Area No. 2-W (Mariposa)	Mariposa	34.	S	Waste Disposal Enterprise	500,194	557,930	—	—	—
County Service Area No. 3 (Amador)	Amador	34.	S	Waste Disposal Enterprise	493,853	653,363	—	—	—
County Service Area No. 3 (Colusa)	Colusa	34.	S	Water Enterprise	95,188	54,244	—	—	—
County Service Area No. 3 (El Dorado)	El Dorado	34.	S	Waste Disposal Enterprise	84,406	90,530	—	—	—
County Service Area No. 3 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 3 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 3 (Madera)	Madera	34.	S	Ambulance Service	2,742,387	2,532,480	—	—	—
County Service Area No. 3 (Mariposa)	Mariposa	34.	S	Drainage and Drainage Maintenance	12,949	1,298	—	—	—
County Service Area No. 3 (Mendocino)	Mendocino	34.	S	Pest Control	487,142	406,847	—	—	—
County Service Area No. 3 (Napa)	Napa	34.	S	Recreation and Park	10	—	—	—	—
County Service Area No. 3 (San Benito)	San Benito	34.	S	Streets and Roads - Construction and Maintenance	452,390	407,914	217,612	—	—
County Service Area No. 3 (San Joaquin)	San Joaquin	34.	S	Lighting and Lighting Maintenance	1,398	2,035	—	—	—
				Streets and Roads - Construction and Maintenance	52,890	6,547	—	130,798	57,999
				Waste Disposal Enterprise	109,905	157,223	—	—	—
				Water Enterprise	180,464	147,542	—	—	—
				Fire Protection	683,210	444,798	—	—	—
				Inactive	—	—	—	—	—
				Fire Protection	394,742	283,201	—	—	—
				Inactive	—	—	—	—	—

(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 2010-11 — (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 (San Joaquin) — (continued)	San Joaquin	34.	S	—	—	—	—	\$	—
—	—	—	—	Lighting and Lighting Maintenance Recreation and Park	\$ 3,789 40,920	\$ 4,777 60,752	\$	—	—
County Service Area No. 3 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	994,178	248,278	—	—	—
County Service Area No. 3 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	79,520	67,447	—	—	—
County Service Area No. 3 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	58,187	97,824	180,600	—	—
County Service Area No. 3 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	13,709	14,813	—	—	—
County Service Area No. 3 (Siskiyou)	Siskiyou	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	150,524	97,054	—	—	—
County Service Area No. 3 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
County Service Area No. 3 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	32,143	18,806	—	—	—
County Service Area No. 3 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,595	5,231	—	—	—
County Service Area No. 30 (Fresno)	Fresno	34.	S	—	—	—	—	126,134	1,208
—	—	—	—	Lighting and Lighting Maintenance	4,137	4,799	—	—	—
—	—	—	—	Waste Disposal Enterprise	34,154	37,794	—	—	—
—	—	—	—	Water Enterprise	69,934	91,597	—	—	—
County Service Area No. 30 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,511	44	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	48,946	57,111	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,161	920	—	—	—
County Service Area No. 30 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,403	29	—	—	—
County Service Area No. 30 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	48	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	13	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	75	200	—	—	—
County Service Area No. 30 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	73,994	4,517
—	—	—	—	Lighting and Lighting Maintenance	3,794	3,391	—	—	—
County Service Area No. 30 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,401	4,582	—	—	—
County Service Area No. 30 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,676	2,676	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,862	1,862	—	—	—
—	—	—	—	Water Enterprise	39,991	62,020	—	—	—
County Service Area No. 30 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—

(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 2010-11 — (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. 30 (Santa Cruz) — (continued)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	7,889 \$	7,951 \$	—	—	—
County Service Area No. 30 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 30 (Ventura)	Ventura	34.	S	Waste Disposal Enterprise	267,358	337,862	—	—	—
County Service Area No. 30 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	1,214	198	—	—	—
County Service Area No. 31 (Butte)	Butte	34.	S	Recreation and Park	48,535	41,042	—	—	—
County Service Area No. 31 (Fresno)	Fresno	34.	S	Fire Protection	182,603	128,343	—	—	—
—	—	—	—	Recreation and Park	104,058	73,138	—	—	—
—	—	—	—	Resource Conservation	27,282	4,987	—	—	—
—	—	—	—	Waste Disposal Enterprise	419,121	525,381	—	—	—
County Service Area No. 31 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	3,041	2,058	—	—	—
County Service Area No. 31 (Mairn)	Mairn	34.	S	Fire Protection	556,713	552,222	—	—	—
County Service Area No. 31 (Monterey)	Monterey	34.	S	Drainage and Drainage Maintenance	1,423	29	—	—	—
County Service Area No. 31 (San Benito)	San Benito	34.	S	Drainage and Drainage Maintenance	—	1,929	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,104	3,784	—	—	—
—	—	—	—	Water Enterprise	185,599	160,769	—	—	—
County Service Area No. 31 (San Joaquin)	San Joaquin	34.	S	Drainage and Drainage Maintenance	4,351	4,351	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,371	7,371	—	—	—
—	—	—	—	Waste Disposal Enterprise	946,719	902,515	8,320,000	—	—
—	—	—	—	Water Enterprise	126,529	222,093	—	—	—
County Service Area No. 31 (Santa Barbara)	Santa Barbara	34.	S	Lighting and Lighting Maintenance	48,753	59,129	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
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	1,675	1,906	—	—	—
—	—	—	—	Waste Disposal Enterprise	61,997	70,582	—	—	—
—	—	—	—	Water Enterprise	103,887	159,931	—	—	—
County Service Area No. 32 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	1,583	1,466	—	—	—
County Service Area No. 32 (Monterey)	Monterey	34.	S	Drainage and Drainage Maintenance	8,288	4,925	—	—	—
County Service Area No. 32 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
County Service Area No. 32 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—

(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 2010-11 — (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. 32 (Santa Cruz) — (continued)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	1,900 \$	580 \$	—	—	—
County Service Area No. 32 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	51,365	55,214	—	—	—
County Service Area No. 32 (Ventura)	Ventura	34.	S	Waste Disposal Enterprise	4,897	9,437	—	—	—
County Service Area No. 33 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	4,198	2,447	—	—	—
County Service Area No. 33 (Fresno)	Fresno	34.	S	Lighting and Lighting Maintenance	3,858	3,198	—	17,737	12,201
County Service Area No. 33 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	15,431	12,793	—	—	—
County Service Area No. 33 (Mairn)	Mairn	34.	S	Inactive	—	—	—	—	—
County Service Area No. 33 (Monterey)	Monterey	34.	S	Recreation and Park	13,893	14,290	—	—	—
County Service Area No. 33 (Riverside)	Riverside	34.	S	Drainage and Drainage Maintenance	2,502	3,484	—	—	—
County Service Area No. 33 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	946	—	—	—	—
County Service Area No. 33 (San Benito)	San Benito	34.	S	Drainage and Drainage Maintenance	126	631	—	—	—
County Service Area No. 33 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	49,213	28,823	—	—	—
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	77,901	129,122	—	—	—
County Service Area No. 34 (Fresno)	Fresno	34.	S	Lighting and Lighting Maintenance	68,667	14,858	—	—	—
County Service Area No. 34 (Kern)	Kern	34.	S	Waste Disposal Enterprise	274,670	82,018	—	—	—
County Service Area No. 34 (Monterey)	Monterey	34.	S	Water Enterprise	635,861	706,521	—	—	—
County Service Area No. 34 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	18,557	21,258	—	—	—
County Service Area No. 34 (San Benito)	San Benito	34.	S	Drainage and Drainage Maintenance	1,695	26	—	—	—
County Service Area No. 34 (San Benito)	San Benito	34.	S	Drainage and Drainage Maintenance	825	1,976	—	—	—
County Service Area No. 34 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	198	71	—	—	—
County Service Area No. 34 (San Benito)	San Benito	34.	S	Streets and Roads - Construction and Maintenance	1,596	4,487	—	—	—
County Service Area No. 34 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—

(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 2010-11 — (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. 34 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	10,111 \$	12,527 \$	—	—	—
County Service Area No. 34 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 34 (Ventura)	Ventura	34.	S	Waste Disposal Enterprise	3,325,226	2,033,148	7,870,994	—	—
County Service Area No. 34 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	1,069	822	—	—	—
County Service Area No. 35 (Fresno)	Fresno	34.	S	Streets and Roads - Construction and Maintenance	902,493	651,950	—	—	—
County Service Area No. 35 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 35 (Monterey)	Monterey	34.	S	Drainage and Drainage Maintenance	9,033	6,187	—	—	—
County Service Area No. 35 (San Benito)	San Benito	34.	S	Drainage and Drainage Maintenance	1,714	4,149	—	—	—
County Service Area No. 35 (San Joaquin)	San Joaquin	34.	S	Lighting and Lighting Maintenance	300	634	—	—	—
County Service Area No. 35 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	8,997	17,819	—	—	—
County Service Area No. 36 (Butte)	Butte	34.	S	Water Enterprise	89,327	110,648	—	—	—
County Service Area No. 36 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	5,496	4,335	—	—	—
County Service Area No. 36 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	3,532	1,307	—	—	—
County Service Area No. 36 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	61,468	53,625	—	—	—
County Service Area No. 36 (San Joaquin)	San Joaquin	34.	S	Lighting and Lighting Maintenance	1,939	2,849	—	—	—
County Service Area No. 36 (Santa Cruz)	Santa Cruz	34.	S	Recreation and Park	191,945	192,619	—	—	—
County Service Area No. 36 (Tuolumne)	Tuolumne	34.	S	Antulance Service	324,790	316,932	—	—	—
County Service Area No. 36 (Yuba)	Yuba	34.	S	Drainage and Drainage Maintenance	4,329	1,358	—	—	—
County Service Area No. 36 (Other)	Other	34.	S	Streets and Roads - Construction and Maintenance	13,622	600	—	—	—
County Service Area No. 36 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	608	10,091	—	—	—
County Service Area No. 36 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	1,229	438	—	—	—

(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 2010-11 — (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 (Butte)	Butte	34.	S	—	—	—	—	\$	—
—	—	—	—	Ambulance Service	104,328	55,057	\$	—	—
County Service Area No. 37 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	26,007	25,458	—	—	—
County Service Area No. 37 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	899	25	—	—	—
County Service Area No. 37 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	824	813	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	426	980	—	—	—
County Service Area No. 37 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,696	10,931	—	—	—
County Service Area No. 37 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,961	11,426	—	—	—
County Service Area No. 37 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,051	9,984	—	—	—
County Service Area No. 38 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
County Service Area No. 38 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,232	5,677	—	—	—
County Service Area No. 38 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,161	52	—	—	—
County Service Area No. 38 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,011	101	—	—	—
County Service Area No. 38 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	153,317	110,592	—	—	—
County Service Area No. 38 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,663	5,501	—	—	—
County Service Area No. 38 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,767,139	1,767,139	—	—	—
County Service Area No. 38 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	15,967	7,846	—	—	—
County Service Area No. 39 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	81,454	114,560	—	—	—
County Service Area No. 39 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	14,440	23,152	—	—	—
—	—	—	—	Waste Disposal Enterprise	218,684	242,915	—	—	—
County Service Area No. 39 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,657	3,405	—	—	—
County Service Area No. 39 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
County Service Area No. 39 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11	136	—	—	—

(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 2010-11 — (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. 39 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	2,692 \$	918 \$	—	—	—
County Service Area No. 4 (Butte)	Butte	34.	S	Drainage and Drainage Maintenance	131,334	84,687	—	—	—
County Service Area No. 4 (Calaveras)	Calaveras	34.	S	Streets and Roads - Construction and Maintenance	65,132	47,474	—	—	—
County Service Area No. 4 (Humboldt)	Humboldt	34.	S	Fire Protection	164,545	147,222	—	—	—
County Service Area No. 4 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	5,454	6,654	—	—	—
County Service Area No. 4 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 4 (Napa)	Napa	34.	S	Governmental Services	457,613	16,380	—	—	—
County Service Area No. 4 (Sacramento)	Sacramento	34.	S	Recreation and Park	92,382	112,339	—	—	—
County Service Area No. 4 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	1,025	478	—	—	—
County Service Area No. 4 (San Joaquin)	San Joaquin	34.	S	Recreation and Park	14,276	13,406	—	—	—
County Service Area No. 4 (Santa Barbara)	Santa Barbara	34.	S	Recreation and Park	34,535	4,112	—	1,087,466	529,861
County Service Area No. 4 (Santa Cruz)	Santa Cruz	34.	S	Fire Protection	983,716	1,132,035	—	—	—
County Service Area No. 4 (Sierra)	Sierra	34.	S	Governmental Services	6,750	11,666	—	—	—
County Service Area No. 4 (Siskiyou)	Siskiyou	34.	S	Fire Protection	157,236	169,518	—	—	—
County Service Area No. 4 (Stanislaus)	Stanislaus	34.	S	Drainage and Drainage Maintenance	5,353	8,248	—	—	—
County Service Area No. 4 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	341	10	—	—	—
County Service Area No. 4 (Ventura)	Ventura	34.	S	Lighting and Lighting Maintenance	126,424	125,172	—	—	—
County Service Area No. 4 (Yuba)	Yuba	34.	S	Police Protection and Personal Safety	69,162	68,477	—	1,134	1,442
County Service Area No. 40 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	3,354	750	—	—	—
County Service Area No. 40 (San Benito)	San Benito	34.	S	Ambulance Service	208,276	78,106	—	—	—
County Service Area No. 40 (San Benito)	San Benito	34.	S	Waste Disposal Enterprise	9,421	289,351	—	—	—
County Service Area No. 40 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—

(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 2010-11 — (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 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	\$ 52,906,375	313,032
—	—	—	—	Television Translator Station Facilities Inactive	325,643	283,961	\$	—	—
County Service Area No. 40 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
County Service Area No. 40 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,651	149	—	—	—
County Service Area No. 40 (Sonoma)	Sonoma	34.	S	—	—	—	—	4,025,998	2,917,938
—	—	—	—	Fire Protection	4,423,263	4,425,604	259,772	—	—
County Service Area No. 40 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 40 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,409	798	—	—	—
County Service Area No. 41 (Kern)	Kern	34.	S	—	—	—	—	—	—
County Service Area No. 41 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	97,884	22,262	—	—	—
County Service Area No. 41 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	103,522	17,666	—	—	—
County Service Area No. 41 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	17,629	1,095	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,603	2,603	—	—	—
County Service Area No. 41 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	23,749	59,893	—	—	—
County Service Area No. 41 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	23,693	60,529	—	—	—
County Service Area No. 41 (Sonoma)	Sonoma	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	91,418	117,421	—	—	—
—	—	—	—	Recreation and Park	149,327	141,393	—	—	—
—	—	—	—	Waste Disposal Enterprise	297,387	284,196	—	—	—
—	—	—	—	Water Enterprise	740,627	778,014	2,157,095	—	—
County Service Area No. 41 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 42 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	886	26	—	—	—
County Service Area No. 42 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,183	4,451	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	530	833	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,582	20,037	—	—	—
County Service Area No. 42 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	556,037	32,660
—	—	—	—	Flood Control and Water Conservation	395	13,176	—	—	—
—	—	—	—	Recreation and Park	51,472	34,409	—	—	—
—	—	—	—	Waste Disposal Enterprise	437,940	278,987	—	—	—
County Service Area No. 42 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,012	1,399	—	—	—

(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 2010-11 — (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. 42 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	4,626 \$	172 \$	—	—	—
County Service Area No. 42 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 42 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	1,780	10,866	—	—	—
County Service Area No. 43 (Fresno)	Fresno	34.	S	Lighting and Lighting Maintenance	3,178	3,966	—	20,143	3,219
County Service Area No. 43 (Kern)	Kern	34.	S	Recreation and Park Water Enterprise	27,941	55,932	—	—	—
County Service Area No. 43 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	39,825	31,769	—	—	—
County Service Area No. 43 (San Joaquin)	San Joaquin	34.	S	Lighting and Lighting Maintenance	28,022	15,106	—	—	—
County Service Area No. 43 (Santa Cruz)	Santa Cruz	34.	S	Drainage and Drainage Maintenance	2,780	2,780	—	—	—
County Service Area No. 43 (Tuolumne)	Tuolumne	34.	S	Lighting and Lighting Maintenance	1,556	1,556	—	—	—
County Service Area No. 43 (Yuba)	Yuba	34.	S	Water Enterprise	52,042	67,903	—	—	—
County Service Area No. 44 (Fresno)	Fresno	34.	S	Streets and Roads - Construction and Maintenance	8,307	10,067	—	—	—
County Service Area No. 44 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	471	222	—	11,321	12,652
County Service Area No. 44 (Monterey)	Monterey	34.	S	Lighting and Lighting Maintenance	12,909	9,084	—	—	—
County Service Area No. 44 (San Joaquin)	San Joaquin	34.	S	Waste Disposal Enterprise	220,313	191,974	—	—	—
County Service Area No. 44 (Santa Cruz)	Santa Cruz	34.	S	Water Enterprise	191,088	163,932	—	—	—
County Service Area No. 44 (Tuolumne)	Tuolumne	34.	S	Lighting and Lighting Maintenance	19,821	15,962	—	—	—
County Service Area No. 44 (Yuba)	Yuba	34.	S	Drainage and Drainage Maintenance	5,846	12,802	—	—	—
County Service Area No. 44 (Yuba)	Yuba	34.	S	Drainage and Drainage Maintenance	15,838	15,838	—	—	—
County Service Area No. 44 (Yuba)	Yuba	34.	S	Lighting and Lighting Maintenance	13,693	13,693	—	—	—
County Service Area No. 44 (Yuba)	Yuba	34.	S	Waste Disposal Enterprise	589,883	589,883	—	—	—
County Service Area No. 44 (Yuba)	Yuba	34.	S	Water Enterprise	167,695	276,043	22,000	—	—
County Service Area No. 44 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	13,772	4,523	—	—	—
County Service Area No. 44 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 44 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	—	—	—	—	—

(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 2010-11 — (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. 44 (Yuba) — (continued)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	3,062 \$	6,746 \$	—	—	—
County Service Area No. 45 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	1,916	2,560	—	—	—
County Service Area No. 45 (Monterey)	Monterey	34.	S	Drainage and Drainage Maintenance	52,023	38,405	—	—	—
County Service Area No. 45 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	—	(53)	—	—	—
County Service Area No. 45 (San Diego)	San Diego	34.	S	Waste Disposal Enterprise	—	(3,304)	—	—	—
County Service Area No. 45 (San Joaquin)	San Joaquin	34.	S	Streets and Roads - Construction and Maintenance	10,912	3,955	—	—	—
County Service Area No. 45 (Tuolumne)	Tuolumne	34.	S	Drainage and Drainage Maintenance	5,454	4,502	—	—	—
County Service Area No. 45 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	2,137	342	—	—	—
County Service Area No. 46 (San Benito)	San Benito	34.	S	Drainage and Drainage Maintenance	1,911	4,345	—	—	—
County Service Area No. 46 (San Joaquin)	San Joaquin	34.	S	Lighting and Lighting Maintenance	7,290	3,638	—	—	—
County Service Area No. 46 (Santa Cruz)	Santa Cruz	34.	S	Recreation and Park	11,820	8,849	—	—	—
County Service Area No. 46 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	17,517	40,483	—	—	—
County Service Area No. 46 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	6,708	10,421	—	—	—
County Service Area No. 47 (Butte)	Butte	34.	S	Drainage and Drainage Maintenance	2,962	2,962	—	—	—
County Service Area No. 47 (Fresno)	Fresno	34.	S	Lighting and Lighting Maintenance	452	348	—	—	—
County Service Area No. 47 (Kern)	Kern	34.	S	Water Enterprise	188,474	187,082	—	—	—
County Service Area No. 47 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	10,060	1,880	—	—	—
County Service Area No. 47 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	1,939	369	—	—	—
County Service Area No. 47 (Tuolumne)	Tuolumne	34.	S	Lighting and Lighting Maintenance	3,499	585	—	—	—
County Service Area No. 47 (Yuba)	Yuba	34.	S	Waste Disposal Enterprise	586,084	479,886	2,707,091	—	—
County Service Area No. 47 (Other)	Other	34.	S	Water Enterprise	586,085	490,576	1,492,909	—	—
County Service Area No. 47 (San Joaquin)	San Joaquin	34.	S	Lighting and Lighting Maintenance	11,333	8,164	—	—	—

(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 2010-11 — (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. 47 (Monterey)	Monterey	34.	S	—	—	—	—	\$	—
—	—	—	—	Drainage and Drainage Maintenance	\$ 20,450	\$ 9,022	\$	—	—
County Service Area No. 47 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,002	3,164	—	—	—
County Service Area No. 47 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,266	4,037	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,625	6,580	—	—	—
—	—	—	—	Recreation and Park	21,480	8,381	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,760	28,592	—	—	—
County Service Area No. 47 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,183	1,598	—	—	—
County Service Area No. 47 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,667	867	—	—	—
County Service Area No. 47 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	36,755	1,932	—	—	—
County Service Area No. 48 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	496	2,640	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,972	21,225	—	—	—
County Service Area No. 48 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	22,714	29,311	—	—	—
—	—	—	—	Local and Regional Planning or Development	13,860	10,138	—	—	—
County Service Area No. 48 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	855,111	828,824	—	—	—
County Service Area No. 48 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,511	20,617	—	—	—
County Service Area No. 48 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,084	9,818	—	—	—
County Service Area No. 49 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	62,196	95,907	—	—	—
County Service Area No. 49 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
County Service Area No. 49 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,536	3,713	—	—	—
County Service Area No. 49 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,955	6,608	—	—	—
County Service Area No. 49 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,402	2,070	—	—	—
County Service Area No. 5 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
County Service Area No. 5 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—

(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 2010-11 — (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. 5 (El Dorado) — (continued)	El Dorado	34.	S	—	—	—	—	\$	—
County Service Area No. 5 (Fresno)	Fresno	34.	S	Drainage and Drainage Maintenance	40,466	692	\$	—	—
County Service Area No. 5 (Kern)	Kern	34.	S	Flood Control and Water Conservation	4,450	2,040	—	33,695	12,558
County Service Area No. 5 (Madera)	Madera	34.	S	Water Enterprise	106,783	48,948	—	—	—
County Service Area No. 5 (Mono)	Mono	34.	S	Lighting and Lighting Maintenance	3,629	4,270	—	—	—
County Service Area No. 5 (San Benito)	San Benito	34.	S	Lighting and Lighting Maintenance	6,215	6,648	—	—	—
County Service Area No. 5 (San Joaquin)	San Joaquin	34.	S	Waste Disposal Enterprise	68,998	7,804	—	—	—
County Service Area No. 5 (Santa Barbara)	Santa Barbara	34.	S	Television Translator Station Facilities	9,672	2,222	—	—	—
County Service Area No. 5 (Santa Cruz)	Santa Cruz	34.	S	Lighting and Lighting Maintenance	16,784	24,686	—	—	—
County Service Area No. 5 (Shasta)	Shasta	34.	S	Recreation and Park	95,014	26,735	—	—	—
County Service Area No. 5 (Sierra)	Sierra	34.	S	Recreation and Park	305,445	299,656	—	—	—
County Service Area No. 5 (Siskiyou)	Siskiyou	34.	S	Waste Disposal Enterprise	82,576	51,971	—	—	—
County Service Area No. 5 (Stanislaus)	Stanislaus	34.	S	Inactive	27,631	17,389	—	—	—
County Service Area No. 5 (Tuolumne)	Tuolumne	34.	S	Fire Protection	66,623	96,176	—	—	—
County Service Area No. 5 (Yuba)	Yuba	34.	S	Lighting and Lighting Maintenance	10,004	9,231	188,100	—	—
County Service Area No. 50 (Fresno)	Fresno	34.	S	Recreation and Park	7,993	5,526	—	—	—
County Service Area No. 50 (Monterey)	Monterey	34.	S	Streets and Roads - Construction and Maintenance	6,852	4,098	—	—	—
County Service Area No. 50 (San Benito)	San Benito	34.	S	Streets and Roads - Construction and Maintenance	33,677	33,836	—	—	—
County Service Area No. 50 (Other)	Other	34.	S	Fire Protection	79,955	61,660	—	—	—
County Service Area No. 50 (Other)	Other	34.	S	Drainage and Drainage Maintenance	121,748	26,087	—	—	—
County Service Area No. 50 (Other)	Other	34.	S	Drainage and Drainage Maintenance	139	16	—	—	—
County Service Area No. 50 (Other)	Other	34.	S	Lighting and Lighting Maintenance	8,597	12,941	—	—	—

(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 2010-11 — (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 (San Benito) — (continued)	San Benito	34.	S	—	—	—	—	\$	—
—	—	—	—	Local and Regional Planning or Development	\$	—	—	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,286	16,967	—	—	—
—	—	—	—	Water Enterprise	—	29,516	—	—	—
County Service Area No. 50 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,107	3,773	—	—	—
County Service Area No. 50 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance Lighting and Lighting Maintenance	530	530	—	—	—
—	—	—	—	—	32,974	20,923	—	—	—
County Service Area No. 50 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,581	524	—	—	—
County Service Area No. 50 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 51 (Fresno)	Fresno	34	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	529	226	—	—	—
County Service Area No. 51 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,195	1,588	—	—	—
County Service Area No. 51 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	15,384	5,290	—	—	—
County Service Area No. 51 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance Recreation and Park	5,939	21,850	—	—	—
—	—	—	—	Water Enterprise	202,553	288,327	—	—	—
—	—	—	—	—	285,977	294,664	—	—	—
County Service Area No. 51 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	79	278	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	340	4,283	—	—	—
County Service Area No. 51 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance Lighting and Lighting Maintenance	501	491	—	—	—
—	—	—	—	—	576	576	—	—	—
County Service Area No. 51 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,847	35,988	—	—	—
County Service Area No. 51 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,645	15,392	—	—	—
County Service Area No. 52 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,124	21,558	—	—	—
County Service Area No. 52 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,262	121	—	—	—
County Service Area No. 52 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
County Service Area No. 52 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—

(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 2010-11 — (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 (San Joaquin) — (continued)	San Joaquin	34.	S	—	—	—	—	\$	—
—	—	—	—	Drainage and Drainage Maintenance \$	163	163	\$	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,484	262	—	—	—
County Service Area No. 52 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,197	203	—	—	—
County Service Area No. 52 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 52 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	318,585	306,170	—	—	—
County Service Area No. 53 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,429	3,718	—	—	—
County Service Area No. 53 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	7,145	524	—	—	—
County Service Area No. 53 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,527	1,955	—	—	—
County Service Area No. 53 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	1,918	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	212	—	—	—
—	—	—	—	Recreation and Park	—	1,404	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	77	1,907	—	—	—
County Service Area No. 53 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,600	5,672	—	—	—
—	—	—	—	Waste Disposal Enterprise	830,766	788,968	—	—	—
County Service Area No. 53 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,020	4,154	—	—	—
County Service Area No. 53 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,195,250	852,546	—	—	—
County Service Area No. 53 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Pest Control	1,277,027	38,203	—	—	—
County Service Area No. 53 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	25,802	6,387	—	—	—
County Service Area No. 53 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,102	174	—	—	—
County Service Area No. 54 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,057	15,679	—	—	—
County Service Area No. 54 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,240	30	—	—	—
County Service Area No. 54 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	173	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—

(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 2010-11 — (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 (San Benito) — (continued)	San Benito	34.	S	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	—	831	—	—	—
County Service Area No. 54 (San Bernardino)	San Bernardino	34.	S	—	19	\$	—	231,784	36,392
—	—	—	—	Lighting and Lighting Maintenance	—	46,266	—	—	—
County Service Area No. 54 (San Diego)	San Diego	34.	S	—	35,849	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	20,312	4,959	—	—	—
County Service Area No. 54 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	641,814	873,274	—	—	—
County Service Area No. 54 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18	136	—	—	—
County Service Area No. 54 (Yuba)	Yuba	34.	S	—	1,615	198	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 55 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,997	2,549	—	—	—
County Service Area No. 55 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	6,487	74	—	—	—
County Service Area No. 55 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	51,789	7,040	—	—	—
County Service Area No. 55 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,532	669	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,641	2,676	—	—	—
County Service Area No. 55 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,945	4,662	—	—	—
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	174	—	—	—
County Service Area No. 56 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,681	3,338	—	—	—
County Service Area No. 56 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,727	198	—	—	—
County Service Area No. 56 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	299,366	197,577	—	407,063	153,610
County Service Area No. 56 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	744	744	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,450	240	—	—	—
County Service Area No. 56 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,552	6,960	—	—	—
County Service Area No. 56 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,131	3,816	—	—	—

(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 2010-11 — (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 (Yuba)	Yuba	34.	S	Inactive	—	—	—	\$	—
County Service Area No. 57 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 57 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
County Service Area No. 57 (Santa Cruz)	Santa Cruz	34.	S	Drainage and Drainage Maintenance	1,338	22	—	—	—
County Service Area No. 57 (Tuolumne)	Tuolumne	34.	S	Waste Disposal Enterprise	89,200	25,162	—	—	—
County Service Area No. 57 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	106	—	—	—	—
County Service Area No. 58 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 58 (Monterey)	Monterey	34.	S	Lighting and Lighting Maintenance	4,817	5,162	—	—	—
County Service Area No. 58 (Santa Cruz)	Santa Cruz	34.	S	Lighting and Lighting Maintenance	3,108	1,355	—	—	—
County Service Area No. 58 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	10,174	11,094	—	—	—
County Service Area No. 58 (Yuba)	Yuba	34.	S	Streets and Roads - Construction and Maintenance	801	14,431	—	—	—
County Service Area No. 59 (Riverside)	Riverside	34.	S	Inactive	—	—	—	—	—
County Service Area No. 59 (San Bernardino)	San Bernardino	34.	S	Lighting and Lighting Maintenance	5,413	2,971	—	380,241	39,217
County Service Area No. 59 (Santa Cruz)	Santa Cruz	34.	S	Streets and Roads - Construction and Maintenance	38,142	33,248	—	—	—
County Service Area No. 59 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	34,356	34,180	60,534	—	—
County Service Area No. 59 (Calaveras)	Calaveras	34.	S	Inactive	—	—	—	—	—
County Service Area No. 6 (Kern)	Kern	34.	S	—	—	—	—	—	—
County Service Area No. 6 (Lake)	Lake	34.	S	Lighting and Lighting Maintenance	8,265	14,938	—	—	—
County Service Area No. 6 (Madera)	Madera	34.	S	Water Enterprise	111,107	84,137	667,700	—	—
County Service Area No. 6 (Marin)	Marin	34.	S	Streets and Roads - Construction and Maintenance	5,505	1,545	—	—	—
County Service Area No. 6 (San Diego)	San Diego	34.	S	Drainage and Drainage Maintenance	181,582	28,338	—	—	—
County Service Area No. 6 (San Mateo)	San Mateo	34.	S	Streets and Roads - Construction and Maintenance	38,387	7,433	—	380,053,426	195,670,010
County Service Area No. 6 (Shasta)	Shasta	34.	S	Lighting and Lighting Maintenance	71,888	20,103	—	—	—

(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 2010-11 — (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 (Shasta) — (continued)	Shasta	34.	S	Water Enterprise	528,918 \$	244,920 \$	228,000	— \$	—
County Service Area No. 6 (Yolo)	Yolo	34.	S	Land Reclamation and Levee Maintenance	—	47,690	—	292,288	44,105
County Service Area No. 60 (Kern)	Kern	34.	S	Drainage and Drainage Maintenance Lighting and Lighting Maintenance	106,246 219,248	58,093 162,031	—	—	—
County Service Area No. 60 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	22,518	22,503	—	—	—
County Service Area No. 60 (San Bernardino)	San Bernardino	34.	S	Fire Protection	67,507	38,896	—	3,323,786	1,876,693
County Service Area No. 60 (San Diego)	San Diego	34.	S	Airport Enterprise	2,448,880	2,038,084	—	—	—
County Service Area No. 60 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	14,972	3,809	—	—	—
County Service Area No. 61 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	217	76	—	—	—
County Service Area No. 61 (San Diego)	San Diego	34.	S	Lighting and Lighting Maintenance	19,924	18,745	—	—	—
County Service Area No. 61 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	9,689	3,620	—	—	—
County Service Area No. 62 (Butte)	Butte	34.	S	Streets and Roads - Construction and Maintenance	—	236	—	—	—
County Service Area No. 62 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	952	651	—	—	—
County Service Area No. 62 (Monterey)	Monterey	34.	S	Lighting and Lighting Maintenance	6,162	11,886	—	—	—
County Service Area No. 62 (Riverside)	Riverside	34.	S	Drainage and Drainage Maintenance	10,302	109	—	—	—
County Service Area No. 62 (Tuolumne)	Tuolumne	34.	S	Waste Disposal Enterprise Water Enterprise	9,875 194,197	3,301 163,142	9,000	—	—
County Service Area No. 63 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	19,230	1,955	—	—	—
County Service Area No. 63 (San Bernardino)	San Bernardino	34.	S	Drainage and Drainage Maintenance Fire Protection Recreation and Park Streets and Roads - Construction and Maintenance	100,381 27,135 88,693 168,043	33,317 18,083 81,142 169,908	—	8,463,867	99,592

(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 2010-11 — (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 (San Bernardino) — (continued)	San Bernardino	34.	S	—	—	—	—	\$ 8,463,867	99,592
County Service Area No. 63 (San Diego)	San Diego	34.	S	Recreation and Park	102,325	104,252	\$	—	—
County Service Area No. 64 (San Bernardino)	San Bernardino	34.	S	Streets and Roads - Construction and Maintenance	30,089	4,377	—	—	—
County Service Area No. 64 (San Diego)	San Diego	34.	S	Waste Disposal Enterprise	1,863,910	1,676,705	—	574,391	354,119
County Service Area No. 64 (Tuolumne)	Tuolumne	34.	S	Water Enterprise	2,298,916	1,978,701	—	—	—
County Service Area No. 65 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	13	—	—	—	—
County Service Area No. 65 (Tuolumne)	Tuolumne	34.	S	Streets and Roads - Construction and Maintenance	10,544	2,239	—	—	—
County Service Area No. 66 (Kern)	Kern	34.	S	Fire Protection	16,870	16,933	—	—	—
County Service Area No. 66 (Monterey)	Monterey	34.	S	Lighting and Lighting Maintenance	4,158	3,529	—	—	—
County Service Area No. 67 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	13,280	6,301	—	—	—
County Service Area No. 67 (Kern)	Kern	34.	S	Drainage and Drainage Maintenance	17,134	10,298	—	—	—
County Service Area No. 67 (Monterey)	Monterey	34.	S	Lighting and Lighting Maintenance	5,416	5,058	—	—	—
County Service Area No. 67 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	5,258	2,466	—	—	—
County Service Area No. 68 (Butte)	Butte	34.	S	Drainage and Drainage Maintenance	91,032	5,480	—	—	—
County Service Area No. 68 (Monterey)	Monterey	34.	S	Lighting and Lighting Maintenance	3,058	1,588	—	—	—
County Service Area No. 68 (San Bernardino)	San Bernardino	34.	S	Lighting and Lighting Maintenance	1,911	44	—	2,084,620	46,942
County Service Area No. 69 (Butte)	Butte	34.	S	Drainage and Drainage Maintenance	3,936	116,403	—	—	—
County Service Area No. 69 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	51,264	2,027	—	—	—
County Service Area No. 69 (Monterey)	Monterey	34.	S	Lighting and Lighting Maintenance	5,395	37	—	—	—
County Service Area No. 69 (Riverside)	Riverside	34.	S	Fire Protection	842	6	—	—	—
County Service Area No. 69 (Riverside)	Riverside	34.	S	Water Enterprise	98,181	129,742	—	—	—
County Service Area No. 69 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	—	—	—	—	—

(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 2010-11 — (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 (San Bernardino)	San Bernardino	34.	S	Streets and Roads - Construction and Maintenance	67,546 \$	57,582 \$	—	2,244,840 \$	23,506
County Service Area No. 69 (San Diego)	San Diego	34.	S	Ambulance Service	5,854,189	5,380,193	—	—	—
County Service Area No. 7 (Calaveras)	Calaveras	34.	S	Inactive	—	—	—	—	—
County Service Area No. 7 (El Dorado)	El Dorado	34.	S	Ambulance Service	10,914,166	10,919,713	—	11,822	6,354
County Service Area No. 7 (Fresno)	Fresno	34.	S	Lighting and Lighting Maintenance	27,679	16,409	—	—	—
County Service Area No. 7 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	3,913	6,362	—	—	—
County Service Area No. 7 (Lake)	Lake	34.	S	Lighting and Lighting Maintenance	415	531	—	80,919	20,988
County Service Area No. 7 (Madera)	Madera	34.	S	Water Enterprise	95,550	74,144	—	—	—
County Service Area No. 7 (San Joaquin)	San Joaquin	34.	S	Streets and Roads - Construction and Maintenance	2,382	22,428	—	—	—
County Service Area No. 7 (San Luis Obispo)	San Luis Obispo	34.	S	Inactive	—	—	—	—	—
County Service Area No. 7 (San Mateo)	San Mateo	34.	S	Streets and Roads - Construction and Maintenance	87,172	26,200	100,000	—	—
County Service Area No. 7 (Santa Cruz)	Santa Cruz	34.	S	Waste Disposal Enterprise	355,216	510,437	—	390,053,426	195,670,010
County Service Area No. 7 (Shasta)	Shasta	34.	S	Water Enterprise	39,268	60,524	—	—	—
County Service Area No. 7 (Sonoma)	Sonoma	34.	S	Waste Disposal Enterprise	424,058	285,968	—	—	—
County Service Area No. 7 (Stanislaus)	Stanislaus	34.	S	Drainage and Drainage Maintenance	4,988	31,607	—	—	—
County Service Area No. 70 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 70 (Riverside)	Riverside	34.	S	Drainage and Drainage Maintenance	2,607	4,062	—	—	—
County Service Area No. 70 (San Bernardino)	San Bernardino	34.	S	Lighting and Lighting Maintenance	41,313	32,645	—	8,897,399	825,667
				Flood Control and Water Conservation	559,239	603,212	—	—	—
				Governmental Services	9,833,902	10,319,618	—	—	—
				Recreation and Park	423,506	447,786	—	—	—
				Streets and Roads - Construction and Maintenance	1,069,504	1,335,339	—	—	—
				Television Translator Station Facilities	403,396	206,056	—	—	—
				Underground Electric and Communication Facilities	114,764	99,313	—	—	—
				Waste Disposal Enterprise	1,649,743	2,096,311	—	—	—

(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 2010-11 — (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	Water Enterprise	—	—	—	\$ 8,897,399	\$ 825,667
County Service Area No. 70 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	\$ 4,476,349	\$ 3,588,043	\$ 610,000	—	—
County Service Area No. 71 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	6,273	3,915	—	—	—
County Service Area No. 71 (Kern)	Kern	34.	S	Drainage and Drainage Maintenance	8,208	2,603	—	—	—
County Service Area No. 72 (Kern)	—	—	—	Lighting and Lighting Maintenance	179,394	118,663	—	—	—
County Service Area No. 72 (Monterey)	—	—	—	Streets and Roads - Construction and Maintenance	525,937	575,191	—	—	—
County Service Area No. 72 (Riverside)	—	—	—	Waste Disposal Enterprise	457,027	399,759	—	—	—
County Service Area No. 73 (Riverside)	—	—	—	Lighting and Lighting Maintenance	132,733	149,370	—	—	—
County Service Area No. 73 (San Bernardino)	Kern	34.	S	Lighting and Lighting Maintenance	1,063	2,957	—	—	—
County Service Area No. 74 (Monterey)	Monterey	34.	S	Drainage and Drainage Maintenance	5,091	2,252	—	—	—
County Service Area No. 74 (Monterey)	Riverside	34.	S	Lighting and Lighting Maintenance	5,618	4,432	—	—	—
County Service Area No. 75 (Butte)	—	—	—	Lighting and Lighting Maintenance	2,770	2,196	—	—	—
County Service Area No. 75 (Kern)	San Bernardino	34.	S	Lighting and Lighting Maintenance	4,009	5,596	—	—	—
County Service Area No. 75 (Monterey)	Monterey	34.	S	Ambulance Service	1,683,521	1,046,865	—	—	—
County Service Area No. 75 (San Diego)	Butte	34.	S	Lighting and Lighting Maintenance	4,047	3,736	—	—	—
County Service Area No. 76 (Butte)	—	—	—	Waste Disposal Enterprise	68,827	106,709	141,000	—	—
County Service Area No. 76 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	32,810	11,986	—	—	—
County Service Area No. 77 (Kern)	Butte	34.	S	Lighting and Lighting Maintenance	5,809	3,781	—	—	—
County Service Area No. 77 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	6,599	3,676	—	—	—
County Service Area No. 78 (Butte)	Kern	34.	S	Streets and Roads - Construction and Maintenance	20,768	4,865	—	—	—
County Service Area No. 78 (San Diego)	San Diego	34.	S	Lighting and Lighting Maintenance	2,657	2,341	—	—	—
County Service Area No. 78 (San Diego)	Butte	34.	S	Lighting and Lighting Maintenance	—	—	—	—	—
County Service Area No. 78 (San Diego)	San Diego	34.	S	Lighting and Lighting Maintenance	—	—	—	—	—

(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 2010-11 — (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. 78 (San Diego) — (continued)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	7,242 \$	3,459 \$	—	—	—
County Service Area No. 79 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	1,698	843	—	—	—
County Service Area No. 79 (San Bernardino)	San Bernardino	34.	S	Streets and Roads - Construction and Maintenance	23,283	28,237	26,490	—	—
County Service Area No. 8 (Calaveras)	Calaveras	34.	S	Waste Disposal Enterprise	956,520	1,053,218	—	—	—
County Service Area No. 8 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	13,613	33,220	—	—	—
County Service Area No. 8 (Madera)	Madera	34.	S	Lighting and Lighting Maintenance	13,927	17,779	—	—	—
County Service Area No. 8 (San Benito)	San Benito	34.	S	Streets and Roads - Construction and Maintenance	7,742	66	—	—	—
County Service Area No. 8 (San Diego)	San Diego	34.	S	Lighting and Lighting Maintenance	2,243	1,111	—	—	—
County Service Area No. 8 (San Joaquin)	San Joaquin	34.	S	Streets and Roads - Construction and Maintenance	26,890	9,052	—	—	—
County Service Area No. 8 (San Mateo)	San Mateo	34.	S	Recreation and Park	33,650	40,559	—	390,053,426	195,670,010
County Service Area No. 8 (Shasta)	Shasta	34.	S	Fire Protection	159,023	233,143	—	—	—
County Service Area No. 8 (Sonoma)	Sonoma	34.	S	Waste Disposal Enterprise	1,814,778	1,250,007	—	—	—
County Service Area No. 8 (Stanislaus)	Stanislaus	34.	S	Water Enterprise	157,388	274,164	—	—	—
County Service Area No. 8 (Tuolumne)	Tuolumne	34.	S	Inactive	31,866	12,631	—	—	—
County Service Area No. 8 (Yuba)	Yuba	34.	S	Drainage and Drainage Maintenance	990	7,539	—	—	—
County Service Area No. 80 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	402	196	—	—	—
County Service Area No. 80 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	5,010	965	—	—	—
County Service Area No. 81 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	49,887	47,739	—	—	—
				Streets and Roads - Construction and Maintenance	19,717	5,385	—	—	—
				Streets and Roads - Construction and Maintenance	3,613	2,226	—	—	—

(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 2010-11 — (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. 81 (San Diego)	San Diego	34.	S	—	—	—	—	\$	—
County Service Area No. 82 (Butte)	Butte	34.	S	Recreation and Park	666,589	673,475	\$	—	—
County Service Area No. 82 (Riverside)	Riverside	34.	S	Waste Disposal Enterprise	19,607	14,036	—	—	—
County Service Area No. 82 (San Bernardino)	San Bernardino	34.	S	Lighting and Lighting Maintenance	297	—	—	—	—
County Service Area No. 83 (San Diego)	San Diego	34.	S	Recreation and Park	124	21,930	—	—	—
County Service Area No. 84 (Kern)	Kern	34.	S	Waste Disposal Enterprise	338,419	384,141	—	—	—
County Service Area No. 84 (Riverside)	Riverside	34.	S	Recreation and Park	1,239,960	1,285,893	—	—	—
County Service Area No. 85 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	101,751	36,312	—	—	—
County Service Area No. 85 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	998	694	—	—	—
County Service Area No. 85 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	15,212	15,095	—	—	—
County Service Area No. 86 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	56,631	48,876	—	—	—
County Service Area No. 86 (San Diego)	San Diego	34.	S	Recreation and Park	88,577	109,840	—	—	—
County Service Area No. 87 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	10,382	—	—	—	—
County Service Area No. 87 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	37	—	—	—	—
County Service Area No. 87 (Riverside)	Riverside	34.	S	Drainage and Drainage Maintenance	200	132	—	—	—
County Service Area No. 88 (San Diego)	San Diego	34.	S	Drainage and Drainage Maintenance	2,207	12,857	—	—	—
County Service Area No. 89 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	33,236	29,487	—	—	—
County Service Area No. 89 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	4,557	3,478	—	—	—
County Service Area No. 89 (Calaveras)	Calaveras	34.	S	Drainage and Drainage Maintenance	3,516	1,507	—	—	—
County Service Area No. 9 (El Dorado)	El Dorado	34.	S	Lighting and Lighting Maintenance	27,765	25,175	—	—	—
County Service Area No. 9 (Other)	Other	34.	S	Lighting and Lighting Maintenance	2,915	1,246	—	—	—
County Service Area No. 9 (San Diego)	San Diego	34.	S	Cemetery	55,396	58,218	—	—	—
County Service Area No. 9 (San Bernardino)	San Bernardino	34.	S	Drainage and Drainage Maintenance	789,092	146,708	—	—	—

(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 2010-11 — (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 (El Dorado) — (continued)	El Dorado	34.	S	—	—	—	—	\$	—
—	—	—	—	Lighting and Lighting Maintenance	43,427	25,445	—	—	—
—	—	—	—	Recreation and Park	356	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	399,709	444,234	—	—	—
County Service Area No. 9 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,131	27,678	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
County Service Area No. 9 (Lake)	Lake	34.	S	—	—	—	—	—	—
County Service Area No. 9 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,133	1,923	—	—	—
County Service Area No. 9 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,917	11,067	—	—	—
County Service Area No. 9 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	37,078	39,624	—	—	—
County Service Area No. 9 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	14,142	9,226	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	16,707	44,297	—	—	—
—	—	—	—	Recreation and Park	16,318	4,053	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	29,076	6,910	—	—	—
County Service Area No. 9 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	22,140	5,174	—	—	—
County Service Area No. 9 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	25,480	24,817	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,099	15,692	44,000	—	—
County Service Area No. 9 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,481,394	1,652,927	—	—	—
—	—	—	—	Police Protection and Personal Safety	6,804	7,485	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,648,650	2,428,611	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,803,579	12,213,859	1,335,000	—	—
County Service Area No. 9 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
County Service Area No. 9 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,128	10,982	—	—	—
County Service Area No. 9 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 9 (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	15,459	17,017	—	—	—
County Service Area No. 9 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,288	750	—	—	—
County Service Area No. 90 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	8,622	2,066	—	—	—
County Service Area No. 90 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—

(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 2010-11 — (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. 90 (San Diego)	San Diego	34.	S	Streets and Roads - Construction and Maintenance	6,016 \$	3,714 \$	—	—	—
County Service Area No. 91 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	593	773	—	—	—
County Service Area No. 91 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	147,443	109,225	—	—	—
County Service Area No. 92 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	528	409	—	—	—
County Service Area No. 92 (Kern)	Kern	34.	S	Drainage and Drainage Maintenance	1,102	8	—	—	—
County Service Area No. 92 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	2,113	4,938	—	—	—
County Service Area No. 93 (Riverside)	Riverside	34.	S	Streets and Roads - Construction and Maintenance	18,082	12,405	—	—	—
County Service Area No. 94 (Butte)	Butte	34.	S	Recreation and Park	24,405	—	—	—	—
County Service Area No. 94 (Kern)	Kern	34.	S	Waste Disposal Enterprise	1,092	261	—	—	—
County Service Area No. 94 (Riverside)	Riverside	34.	S	Drainage and Drainage Maintenance	124	15	—	—	—
County Service Area No. 94 (San Diego)	San Diego	34.	S	Waste Disposal Enterprise	446	2	—	—	—
County Service Area No. 95 (Butte)	Butte	34.	S	Lighting and Lighting Maintenance	2,087	2,400	—	—	—
County Service Area No. 95 (Kern)	Kern	34.	S	Streets and Roads - Construction and Maintenance	25,346	3,878	—	—	—
County Service Area No. 95 (San Diego)	San Diego	34.	S	Drainage and Drainage Maintenance	705	174	—	—	—
County Service Area No. 96 (Butte)	Butte	34.	S	Streets and Roads - Construction and Maintenance	14,535	199	—	—	—
County Service Area No. 97 (Butte)	Butte	34.	S	Streets and Roads - Construction and Maintenance	26,386	4,410	—	—	—
County Service Area No. 97 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	3,072	2,710	—	—	—
County Service Area No. 97 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	2,227	279	—	—	—
County Service Area No. 98 (Butte)	Butte	34.	S	Drainage and Drainage Maintenance	8,018	19	—	—	—
County Service Area No. 98 (Kern)	Kern	34.	S	Lighting and Lighting Maintenance	3,655	12	—	—	—
County Service Area No. 98 (Riverside)	Riverside	34.	S	Lighting and Lighting Maintenance	70,288	79,374	—	—	—

(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 2010-11 — (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. 98 (Butte) — (continued)	Butte	34.	S	—	—	—	—	\$	—
County Service Area No. 99 (San Diego)	San Diego	34.	S	Drainage and Drainage Maintenance \$	683	150	\$	—	—
County Service Area No. S-1 (Solano)	Solano	34.	S	Streets and Roads - Construction and Maintenance	4,688	4,665	—	—	—
County Service Area No. SI-1 (San Bernardino)	San Bernardino	34.	S	Inactive	—	—	—	25,351,998	689,570
County Service Area P-1 (Contra Costa)	Contra Costa	34.	S	Lighting and Lighting Maintenance	617,026	734,487	—	—	—
County Service Area P-2 (Contra Costa)	Contra Costa	34.	S	Police Protection and Personal Safety	236,359	228,876	—	—	—
County Service Area P-5 (Contra Costa)	Contra Costa	34.	S	Police Protection and Personal Safety	1,058,752	856,618	—	1,111,585	198,750
County Service Area P-6 (Contra Costa)	Contra Costa	34.	S	Police Protection and Personal Safety	442,013	477,463	—	—	—
County Service Area PP-1991-1 (Alameda)	Alameda	34.	S	Police Protection and Personal Safety	5,805,629	4,990,626	—	1,702,535,000	571,267,000
County Service Area R-10 (Contra Costa)	Contra Costa	34.	S	Police Protection and Personal Safety	13,711,506	13,711,506	—	—	—
County Service Area R-1967-1 (Alameda)	Alameda	34.	S	Recreation and Park	63,071	82,522	—	—	—
County Service Area R-1982-1 (Alameda)	Alameda	34.	S	Streets and Roads - Construction and Maintenance	691,438	558,798	—	—	—
County Service Area R-1982-2 (Alameda)	Alameda	34.	S	Streets and Roads - Construction and Maintenance	37,017	52,225	—	—	—
County Service Area R-4 (Contra Costa)	Contra Costa	34.	S	Streets and Roads - Construction and Maintenance	5,075	153	—	710,353	26,665
County Service Area R-7 (Contra Costa)	Contra Costa	34.	S	Recreation and Park	26,666	26,832	—	1,650,000	827,544
County Service Area R-8 (Contra Costa)	Contra Costa	34.	S	Recreation and Park	873,766	900,684	—	—	—
County Service Area R-9 (Contra Costa)	Contra Costa	34.	S	Recreation and Park	4	—	—	—	—
County Service Area RD-4 (Contra Costa)	Contra Costa	34.	S	Recreation and Park	7,145	6,121	—	264,021	6,657
County Service Area S-1984-1 (Alameda)	Alameda	34.	S	Streets and Roads - Construction and Maintenance	—	76	—	—	—
County Service Area SI-1970-1 (Alameda)	Alameda	34.	S	Inactive	—	—	—	—	—
County Service Area T-1	Contra Costa	—	O	Lighting and Lighting Maintenance	899,047	650,420	—	—	—
				Transit Enterprise	275,998	29,933	—	—	—

(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 2010-11 — (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 VC 1984-1 (Alameda)	Alameda	34.	S	—	—	—	—	\$ 1,702,534,000	\$ 571,267,000
County Water Works District No. 1 (Lake)	Lake	49.	O	Pest Control	4,829,908	3,739,756	—	152,325	73,184
County Water Works District No. 3 (Lake)	Lake	49.	S	Water Enterprise	850,817	695,171	—	—	—
Countywide County Service Area No. 1 (Mariposa)	Mariposa	34.	S	Waste Disposal Enterprise	371,557	459,845	—	897,701	96,656
Countywide County Service Area No. 1 (Merced)	Merced	34.	S	Water Enterprise	497,522	385,921	—	—	—
Countywide County Service Area No. 1 (Merced)	Merced	34.	S	Streets and Roads - Construction and Maintenance	51,829	8,737	—	—	—
Countywide County Service Area No. 1 (Merced)	Merced	34.	S	Drainage and Drainage Maintenance	186,667	112,465	—	—	—
Countywide County Service Area No. 1 (Merced)	Merced	34.	S	Lighting and Lighting Maintenance	935,610	954,772	—	—	—
Countywide County Service Area No. 1 (Merced)	Merced	34.	S	Streets and Roads - Construction and Maintenance	170,909	126,944	—	—	—
Countywide Public Finance Authority	Orange	50.	C	Financing or Constructing Facilities	580,170	637,323	620,000	263,063	140,408
Courtland Fire Protection District	Sacramento	7.	O	Fire Protection	124,359	140,408	—	—	—
Covelo Cemetery District	Mendocino	4.	O	Cemetery	10,246	14,641	—	—	—
Covelo Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
Covelo Fire Protection District	Mendocino	7.	O	Waste Disposal Enterprise	2,001,343	293,425	655,600	—	—
Covelo Lighting District	Mendocino	18.	S	Fire Protection	180,953	145,687	—	—	—
Covina Public Financing Authority	Los Angeles	50.	C	Lighting and Lighting Maintenance	8,480	5,430	—	34,496	5,430
Creekside Ranchos Permanent Road Division	Shasta	29.	S	Financing or Constructing Facilities	2,200,638	2,200,638	44,272,262	—	—
Crescent Avenue Maintenance (San Mateo)	San Mateo	19.	C	Inactive	—	—	—	—	—
Crescent City Harbor District	Del Norte	11.2	O	Streets and Roads - Construction and Maintenance	9,203	11,835	—	—	—
Crescent City Public Financing Authority	Del Norte	50.	C	Harbor and Port Enterprise	2,638,265	3,014,525	602,058	—	—
Crescent Fire Protection District	Del Norte	7.	O	Financing or Constructing Facilities	126,916	121,208	330,000	—	—
Crescent Mills Cemetery	Plumas	4.	O	Fire Protection	668,390	704,980	1,133,456	—	—
Crescent Mills Fire Protection District	Plumas	7.	O	Cemetery	3	—	—	834,966	—
Crescent Mills Lighting District	Plumas	18.	S	Fire Protection	25,986	27,998	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	738	1,712	—	—	—

(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 2010-11 — (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
Crescenta Valley County Water District	Los Angeles	42.	O	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	2,802,460	3,249,563	—	—	—
—	—	—	—	Water Enterprise	7,188,188	8,911,663	9,490,000	—	—
Crest Forest Fire Protection District	San Bernardino	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	790,625	898,731	—	—	—
—	—	—	—	Fire Protection	3,798,058	3,548,598	2,286,600	—	—
Crest Forest Fire Protection District Facilities Corporation	San Bernardino	—	S	—	—	—	—	—	—
Cresline County Sanitation District (San Bernardino)	San Bernardino	31.	O	—	—	—	—	4,311,695	976,950
—	—	—	—	Waste Disposal Enterprise	3,684,770	3,440,650	692,669	—	—
Cresline Village County Water District Water Facilities Corporation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	70,052	70,673	490,000	—	—
Cresline Village Water District	San Bernardino	42.	O	—	—	—	—	1,067,307	—
—	—	—	—	Water Enterprise	2,948,678	2,737,506	312,987	—	—
Cresline-Lake Arrowhead Water Agency	San Bernardino	45.22	O	—	—	—	—	9,219,420	—
—	—	—	—	Water Enterprise	4,818,441	5,610,837	323,329	—	—
Criminal Justice Council of Santa Cruz County	Sanita Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	99	—	—	—	—
Crockett Community Services District	Contra Costa	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,006,704	335,406	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,615,118	1,631,227	1,860,089	—	—
Crockett-Carquinez Fire Protection District	Contra Costa	7.	S	—	—	—	—	248,787,675	413,247
—	—	—	—	Fire Protection	493,880	491,394	247,701	—	—
Cromberg Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	2,102	875	—	—	—
Cross Creek Flood Control District	Kings	8.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	5,734	9,697	—	—	—
Cross Valley Rail Corridor Joint Powers Authority	Kings	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Crows Landing Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	93,323	91,199	23,404	—	—
Crows Landing Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,196	2,191	—	—	—
Crystal Springs County Sanitation District (San Mateo)	San Mateo	31.	S	—	—	—	—	390,053,426	195,670,010
—	—	—	—	Waste Disposal Enterprise	1,920,790	1,499,990	400,000	—	—
CSAC Excess Insurance Authority	Mendocino	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	465,661,390	479,704,356	—	—	—
CSUCI Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	12,553,120	12,913,035	—	—	—
Cucamonga County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	55,704,588	53,992,755	182,483,342	—	—
—	—	—	—	—	—	—	—	—	—
Cucamonga Public Facilities Corporation	San Bernardino	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,613,459	12,447,745	175,171,428	—	—
Cudahy Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Culver City Redevelopment Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—

(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 2010-11 — (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
Culver City Redevelopment Financing Authority — (continued)	Los Angeles	50.	C	—	—	—	—	\$	—
Cupertino Public Facilities Corporation	Santa Clara	54.1	C	Financing or Constructing Facilities	\$ 5,277,286	\$ 5,532,938	19,800,000	—	—
Cupertino Sanitary District (Santa Clara)	Santa Clara	30.1	O	Financing or Constructing Facilities	3,533,000	3,532,464	44,010,000	—	—
Cutler Public Utility District	Tulare	40.1	O	Waste Disposal Enterprise	8,251,213	8,611,010	—	275,649	—
—	—	—	—	Waste Disposal Enterprise	480,462	554,665	—	—	—
—	—	—	—	Water Enterprise	484,549	443,342	—	—	—
Cuyama Community Services District	Santa Barbara	5.1	O	Waste Disposal Enterprise	166,868	122,868	423,461	—	—
—	—	—	—	Water Enterprise	199,625	255,909	—	—	—
Cuyama Valley Recreation and Park District	Santa Barbara	27.1	O	Recreation and Park	626,162	643,900	—	—	—
Cuyamaca Water District	San Diego	41.	O	—	—	—	—	—	—
Cypress Fire Protection District	Monterey	7.	S	Water Enterprise	61,656	87,059	16,325	—	—
—	—	—	—	Fire Protection	4,088,507	3,361,694	—	4,287,844	3,065,033
Cypress Hill Cemetery District	Colusa	4.	O	Cemetery	3,066	3,631	—	—	—
—	—	—	—	Recreation and Park	4,801,908	4,138,453	—	6,195,013	3,706,764
Cypress Recreation and Park District	Orange	27.1	C	—	—	—	—	—	—
Daggett Community Services District	San Bernardino	5.1	O	Fire Protection	38,089	39,418	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,823	6,678	—	—	—
—	—	—	—	Recreation and Park	53,710	47,992	42,000	—	—
—	—	—	—	Water Enterprise	162,026	102,218	49,050	—	—
Daphnedale Community Services District	Modoc	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	16,836	12,333	6,500	—	—
Darkhorse Permanent Road Division (Nevada)	Nevada	29.	S	Streets and Roads - Construction and Maintenance	68,296	7,517	—	—	—
—	—	—	—	Water Enterprise	224,495	16,422	—	—	—
Darwin Community Services District	Inyo	5.1	O	—	—	—	—	—	—
Davenport County Sanitation District (Santa Cruz)	Santa Cruz	31.	S	Waste Disposal Enterprise	1,492,090	463,194	325,581	—	—
—	—	—	—	Cemetery	499,819	382,746	—	—	—
Davis Cemetery District	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	5,991	2,318	—	—	7,550
Davis Creek Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	7,552	7,428	—	48,269	—
Davis Creek Fire Protection District	Modoc	7.	O	Inactive	—	—	—	—	—
—	—	—	—	Water Enterprise	229,165	178,698	—	—	—
Davis Joint Unified School District School Building Corporation	Yolo	54.	O	—	—	—	—	—	—
Davis Water District	Colusa	41.	O	—	—	—	—	—	—

(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 2010-11 — (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
De Luz Community Service District	Riverside	5.1	O	Streets and Roads - Construction and Maintenance	2,386,912	2,337,421	507,296	\$	\$
Deer Creek and Tule River Authority	Tulare	50.	O	Water Enterprise	31,981	36,070	—	—	—
Deer Creek Irrigation District	Tehama	52.	O	—	—	—	—	—	—
Deer Creek Storm Water District (Tulare)	Tulare	37.3	O	—	—	—	—	—	—
Deer Springs Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
Del Norte County Flood Control District	Del Norte	8.6	S	Fire Protection	3,885,566	3,577,491	—	—	—
Del Norte County Library	Del Norte	17.3	O	Flood Control and Water Conservation	402,292	390,376	—	—	—
Del Norte County Public Improvement Corporation	Del Norte	54.1	S	Water Enterprise	21,277	10,720	92,285	—	—
Del Norte Healthcare District	Del Norte	14.	O	Library Services	302,007	248,793	—	—	—
Del Norte Oaks Park Maintenance (Sacramento)	Sacramento	19.	S	Financing or Constructing Facilities	484,020	484,030	5,450,000	—	—
Del Norte Solid Waste Management Authority	Del Norte	50.	O	Health	801,050	515,007	2,937,000	—	—
Del Paso Manor Water District	Sacramento	42.	O	Recreation and Park	2,833	4,010	—	—	—
Del Puerto Health Care District	Stanislaus	14.	O	Waste Disposal Enterprise	2,828,127	2,989,244	3,115,691	—	—
Del Puerto Water District	Stanislaus	41.	O	Water Enterprise	1,171,537	1,038,483	5,615,000	—	—
Del Rio Woods Recreation and Park District	Sonoma	27.1	O	Hospital Enterprise	4,134,164	4,054,052	82,399	—	—
Delano Financing Authority	Fresno	5.1	O	Water Enterprise	6,395,991	6,139,095	2,444,722	—	—
Delano Mosquito Abatement District	Fresno	50.	C	Recreation and Park	92,173	72,986	—	—	—
Delano-Earlmarl Irrigation District	Tulare	52.	O	Waste Disposal Enterprise	598,357	682,999	754,900	—	—
Delhi County Water District	Merced	42.	O	Water Enterprise	194,640	158,634	—	228,657	68,541
Delta Diablo Sanitation District (Contra Costa)	Contra Costa	31.	O	Recreation and Park	62,560	67,692	—	—	—
				Financing or Constructing Facilities	38	—	26,715,000	—	—
				Pest Control	822,698	790,384	—	—	—
				Water Enterprise	12,375,314	11,363,876	26,057,131	377,094	80,714
				Waste Disposal Enterprise	686,454	912,246	—	—	—
				Water Enterprise	748,043	605,420	86,504	—	—

(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 2010-11 — (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
Delta Diablo Sanitation District (Contra Costa) — (continued)	Contra Costa	31.	O	—	—	—	—	\$	—
Delta Ferry Authority	Contra Costa	50.	O	Waste Disposal Enterprise	\$ 30,970,144	\$ 27,794,850	\$ 14,507,940	—	—
Delta Fire Protection District (Sacramento)	Sacramento	7.	O	Transit Enterprise	268,807	284,785	—	284,785	284,785
Delta Reclamation Districts Joint Powers Authority	San Joaquin	50.	O	Fire Protection	224,315	83,315	—	—	—
Delta Vector Control District	Tulare	21.	O	—	—	—	—	—	—
Delta-Mendota Canal Contractors Authority Joint Powers Agency	Stanislaus	50.	O	Pest Control	2,387,492	2,050,520	—	—	—
Denair Community Services District	Stanislaus	5.1	O	Water Enterprise	6	1,800	—	—	—
Denair Fire Protection District	Stanislaus	7.	O	Waste Disposal Enterprise	1,202,892	735,767	—	—	—
Denair Lighting District	Stanislaus	18.	S	Water Enterprise	719,785	570,267	—	—	—
Deco Gloria Estates Lighting	Stanislaus	18.	S	Fire Protection	279,147	339,003	—	—	—
Descanso Community Water District	San Diego	5.1	O	Lighting and Lighting Maintenance	45,823	40,433	—	—	—
Desert Healthcare District	Riverside	14.	O	Lighting and Lighting Maintenance	3,198	3,135	—	—	—
Desert Lake Community Services District	Kern	5.1	O	Water Enterprise	354,277	384,654	751,686	—	—
Desert Recreation District	Riverside	27.1	O	Hospital Enterprise	7,125,394	5,871,288	—	—	—
Desert Sands Unified School District Building Corporation	Riverside	54.1	O	Waste Disposal Enterprise	75,155	65,327	—	—	—
Desert Water Agency	Riverside	45.5	O	Water Enterprise	161,583	200,512	383,556	—	—
Devils Den Water District	Kings	41.	O	Airport Enterprise	—	—	—	—	—
Devonshire County Sanitation District (San Mateo)	San Mateo	31.	S	Recreation and Park	10,677,597	11,183,090	2,340,000	—	—
Diablo Community Services District	Contra Costa	5.1	O	Financing or Constructing Facilities	7,372,423	16,865,311	62,005,000	—	—
Diablo Vista Water Maintenance District (Contra Costa)	Contra Costa	19.	O	Waste Disposal Enterprise	678,420	1,101,127	—	—	—
Diablo Water District	Contra Costa	42.	O	Water Enterprise	36,865,029	36,439,663	24,240,000	—	—
				Water Enterprise	51,617	5,710	—	—	—
				Waste Disposal Enterprise	308,225	76,647	—	390,053,426	195,670,010
				Police Protection and Personal Safety	493,831	588,719	—	—	—
				Water Enterprise	276,478	153,883	—	—	—

(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 2010-11 — (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
Diablo Water District — (continued)	Contra Costa	42.	O	—	—	—	—	\$	—
Diamond Springs/El Dorado Fire Protection District	El Dorado	7.	O	Water Enterprise	\$ 8,792,137	\$ 9,103,653	\$ 18,156,645	—	—
Dinuba Financing Authority	Tulare	50.	C	Fire Protection	3,362,342	3,100,925	—	—	—
Dinuba Memorial District	Tulare	20.	O	Financing or Constructing Facilities	955,771	1,025,010	13,875,000	—	—
Disaster Recovery Joint Powers Agency	Yolo	50.	O	Memorial	218,384	381,272	—	—	—
Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa)	Contra Costa	19.	O	Governmental Services	589	3,575	—	—	—
Discovery Bay West Parking District	Contra Costa	22.	O	Land Reclamation and Levee Maintenance	35,541	10,710	—	—	—
District 10-Hallwood Community Services District	Yuba	5.1	O	Parking	15,072	10,673	—	—	—
Dixon Fire Protection District	Solano	7.	O	Fire Protection	166,001	129,102	—	—	—
Dixon Public Financing Authority	Solano	50.	O	Fire Protection	463,769	466,978	—	—	—
Dixon Public Improvement Corporation	Solano	54.	O	Financing or Constructing Facilities	2,256,326	1,912,192	18,005,450	—	—
Dixon Public Library District	Solano	17.3	O	Financing or Constructing Facilities	26,596	53,250	450,000	—	—
Dixon Resource Conservation District	Solano	36.1	O	Library Services	943,687	1,215,165	—	—	—
Dixon-Solano Water Authority	Solano	50.	O	Resource Conservation	856,329	856,778	—	—	—
Dobbins Oregon House Fire Protection District	Yuba	7.	O	Water Enterprise	554,342	1,413,304	—	—	94,088
Donner Summit Public Utility District	Nevada	40.4	O	Fire Protection	99,392	38,071	—	185,635	—
Dos Palos Area Joint Power Authority	Merced	50.	O	Waste Disposal Enterprise	1,954,044	1,756,306	3,475,860	2,294,472	148,250
Dos Palos Area Wastewater Treatment and Disposal System	Merced	50.	O	Water Enterprise	403,500	412,117	—	—	—
Dos Palos Cemetery District	Merced	4.	O	Water Enterprise	958,055	931,044	2,332,234	—	—
Dos Palos Drainage District (Merced)	Merced	6.2	O	Waste Disposal Enterprise	799,547	851,029	2,342,700	—	—
Dos Reis Storm Water District (San Joaquin)	San Joaquin	37.3	O	Cemetery	211,285	234,665	—	—	—
Douglas City Community Services District	Trinity	5.1	O	Drainage and Drainage Maintenance	122,845	204,319	—	1,591,992	123,024
				Inactive	—	—	—	—	—

(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 2010-11 — (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
Douglas City Community Services District — (continued)	Trinity	5.1	O	—	—	—	—	\$	—
Downey Cemetery District	Los Angeles	4.	O	Fire Protection	69,103	68,621	\$	—	—
Downville Fire Protection District	Sierra	7.	O	Cemetery	72,399	76,673	—	—	—
Downville Lighting District	Sierra	18.	S	Inactive	—	—	—	—	—
Downville Public Utility District	Sierra	40.1	O	—	—	—	—	—	—
Doyle Fire Protection District	Lassen	7.	O	Water Enterprise	118,303	75,559	124,715	—	—
Drainage District No. 1 (Butte)	Butte	6.1	O	Fire Protection	25,755	27,789	—	—	—
Drainage District No. 100 (Butte)	Butte	6.2	O	Drainage and Drainage Maintenance	79,512	26,453	—	—	—
Drainage District No. 2 (Butte)	Butte	6.1	O	Drainage and Drainage Maintenance	222,608	219,378	—	—	—
Drainage District No. 200 (Butte)	Butte	6.2	O	Drainage and Drainage Maintenance	4,515	2,733	—	—	—
Drainage Maintenance District No. 11 (Los Angeles)	Los Angeles	19.	S	Drainage and Drainage Maintenance	14,718	12,947	—	—	—
Drytown County Water District	Amador	42.	O	—	—	—	—	—	—
Duarte Public Financing Authority	Los Angeles	50.	O	Water Enterprise	62,139	60,071	—	—	—
Dublin San Ramon Service District	Alameda	5.1	O	Inactive	—	—	—	—	—
Dublin San Ramon Services District	Alameda	—	—	Waste Disposal Enterprise	34,964,754	24,922,836	16,179,635	—	—
Dublin San Ramon Services District/Recycled Water Authority	Alameda	50.	O	Water Enterprise	41,392,078	24,299,197	35,620,000	—	—
Ducor Community Services District	Tulare	5.1	O	Water Enterprise	49,607,453	4,276,671	19,685,401	—	—
Ducor Irrigation District	Tulare	52.	O	Water Enterprise	137,426	171,461	—	—	—
Dudley Ridge Water District	Kings	41.	O	Water Enterprise	1,973	12,236	—	—	—
Dunlap Cemetery District	Fresno	4.	O	Water Enterprise	5,430,244	6,621,680	222,900	—	—
Dunnigan Water District	Yolo	41.	O	Cemetery	4,086	1,200	—	—	—
Dunningan Fire Protection District	Yolo	7.	O	Water Enterprise	1,137,594	966,442	3,067,837	—	145,025
Dunsmuir Fire Protection District	Siskiyou	7.	O	Fire Protection	170,969	154,351	211,597	—	62,142
Dunsmuir Recreation and Park District	Siskiyou	27.1	O	Fire Protection	59,977	103,255	—	—	87,766
	Siskiyou	—	—	Recreation and Park	140,054	136,792	—	430,874	—

(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 2010-11 — (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
Durham Irrigation District	Butte	52.	O	Water Enterprise	—	179,969	—	\$	—
Durham Mosquito Abatement District	Butte	21.	O	Pest Control	118,621	113,222	—	—	—
Durham Recreation and Park District	Butte	27.1	O	Recreation and Park	615,944	586,049	—	405,567	339,251
Eagle Field Water District	Merced	41.	O	Water Enterprise	47,006	93,090	27,224	—	—
Eagleville Cemetery District	Modoc	4.	O	Cemetery	7,306	4,078	—	100,933	7,124
Eagleville Fire Protection District	Modoc	7.	O	Fire Protection	7,379	6,820	—	97,727	7,364
Eagleville Lighting District	Modoc	18.	S	Lighting and Lighting Maintenance	912	704	—	—	704
Earl Mart Public Utility District	Tulare	40.1	O	Water Enterprise	375,407	378,899	—	—	—
East Bay - Delta Housing and Finance Agency	Alameda	50.	O	Governmental Services	169,556	137,636	—	—	—
East Bay Dischargers Authority	Alameda	50.	O	Waste Disposal Enterprise	3,963,204	4,727,140	—	—	—
East Bay Municipal Utility District	Alameda	39.	O	Electric Enterprise	8,082,000	2,567,000	—	—	—
				Fire Protection	22,236,000	26,120,000	—	—	—
				Flood Control and Water Conservation	23,442,000	31,195,000	24,545,000	—	—
				Recreation and Park	1,406,000	5,616,000	—	—	—
				Waste Disposal Enterprise	64,000,000	74,827,000	464,680,000	—	—
				Water Enterprise	357,186,000	407,150,000	2,653,826,000	—	—
East Bay Regional Communications System Authority	Alameda	50.	O	Police Protection and Personal Safety	11,705,362	17,922,518	6,136,866	300,467,101	89,790,474
East Bay Regional Park District	Alameda	27.2	O	Fire Protection	3,091,383	3,051,708	—	—	—
				Police Protection and Personal Safety	16,035,346	17,669,096	1,502,635	—	—
				Recreation and Park	146,392,523	168,540,568	155,065,000	—	—
East Bay Schools Insurance Group	Alameda	50.	O	Self Insurance	4,327,851	4,081,910	—	—	—
East Bay State Building Authority	San Francisco	50.	O	Financing or Constructing Facilities	9,771,429	9,574,942	43,699,125	—	—
East China Hill Community Services District	El Dorado	5.1	O	Streets and Roads - Construction and Maintenance	12,885	27,313	—	—	—
East Contra Costa Fire Protection District	Contra Costa	7.	O	Fire Protection	8,925,474	9,806,091	128,312	—	—
East Contra Costa Irrigation District	Contra Costa	52.	O	Water Enterprise	3,281,761	3,324,660	—	—	—

(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 2010-11 — (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 Contra Costa Regional Fee and Financing Authority	Contra Costa	50.	0	Streets and Roads - Construction and Maintenance	5,424,002 \$	12,228,468 \$	—	—	—
East Davis Fire Protection District	Yolo	7.	0	Fire Protection	610,203	581,365	—	1,230,620	391,781
East Independence Sanitary District (Inyo)	Inyo	30.1	0	Waste Disposal Enterprise	6,121	4,144	—	—	—
East Kern Airport District	Kern	2.1	0	Airport Enterprise	7,417,560	7,883,539	—	—	—
East Kern Cemetery District	Kern	4.	0	Cemetery	209,009	229,412	—	—	—
East Kern Health Care District	Kern	14.	0	Health	229,987	134,913	130,000	—	—
East Lake Resource Conservation District	Lake	36.1	0	Resource Conservation	204,791	93,265	—	—	—
East Merced Resource Conservation District	Merced	36.1	S	Resource Conservation	48,355	48,142	—	—	—
East Niles Community Services District	Kern	5.1	0	Waste Disposal Enterprise	1,282,410	1,192,191	1,525,054	—	—
East Orange County Water District	Orange	42.	0	Water Enterprise	7,755,063	6,195,664	458,700	—	—
East Orsi Community Services District	Tulare	5.1	0	Water Enterprise	5,869,839	5,720,315	65,189	—	—
East Olay Mesa Sewer Maintenance District	San Diego	35.3	S	Waste Disposal Enterprise	25,492	24,870	41,000	—	—
East Palo Alto Sanitary District (San Mateo)	San Mateo	30.1	0	Waste Disposal Enterprise	129,234	83,026	—	—	—
East Quincy Community Services District	Plumas	5.1	0	Waste Disposal Enterprise	4,619,301	3,216,186	1,575,482	—	—
East Stanislaus Resource Conservation District	Stanislaus	36.1	0	Waste Disposal Enterprise	744,345	899,112	1,872,269	—	—
East Vallejo Fire Protection District	Solano	7.	0	Fire Protection	544,254	496,320	—	—	—
East Valley Public Facilities Corporation	San Bernardino	54.1	0	Financing or Constructing Facilities	384,427	386,601	—	—	—
East Valley Water District	San Bernardino	42.	0	Financing or Constructing Facilities	135,317	6,070,317	—	—	—
East Valley Water District Financing Authority	San Bernardino	50.	0	Waste Disposal Enterprise	9,588,483	9,966,260	915,000	—	—
East View Maintenance District (San Joaquin)	San Joaquin	19.	S	Lighting and Lighting Maintenance	16,020,638	16,125,017	34,549,984	—	—
					600,339	600,339	33,545,000	—	—
					11,231	7,321	—	—	—

(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 2010-11 — (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
Eastern Contra Costa County Transit Authority	Contra Costa	50.	O	Transit Enterprise	15,371,942 \$	18,332,755 \$	—	—	—
—	—	—	—	Transit Enterprise	4,062,274	4,062,274	—	—	—
Eastern Kern Air Pollution Control District	Kern	1.1	O	Air Pollution Control	1,941,552	2,221,365	—	—	—
—	—	—	—	Resource Conservation	32,667	27,798	—	—	—
Eastern Kern Resource Conservation District	—	36.1	O	—	—	—	—	94,599,890	—
Eastern Municipal Water District	Riverside	44.	O	Waste Disposal Enterprise	99,060,420	111,642,828	627,346,000	—	—
—	—	—	—	Water Enterprise	151,313,185	149,227,913	156,497,082	—	—
Eastern Municipal Water District Facilities Corporation	Riverside	54.	O	Inactive	—	—	—	—	—
Eastern Plumas Hospital District	Plumas	14.	O	Hospital Enterprise	20,983,244	21,073,746	5,882,523	—	—
—	Plumas	27.1	S	Recreation and Park	49,073	79,449	—	110,274	—
—	Plumas	7.	O	Fire Protection	67,040	79,455	—	—	—
Eastern Plumas Rural Fire Protection District	—	—	—	Waste Disposal Enterprise	899,618	910,202	—	—	—
—	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	4,163,075	3,868,937	—	—	—
Eastern Sierra Transit Authority	Mono	50.	O	Inactive	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	49,987	73,788	—	6,438,004	2,094,952
Eastern Sierra Community Services District	—	—	—	Fire Protection	2,039,197	2,094,952	—	—	—
Eastern Sierra Transit Authority	Stanislaus	21.	O	Pest Control	1,807,282	2,060,452	—	—	—
—	—	—	—	Flood Control and Water Conservation	134,025	81,182	—	3,455,800	2,326,162
Eastern Ventura County Conservation Authority	—	—	—	Fire Protection	3,750,191	3,865,122	2,251,102	—	—
Eastern Community Services District	Stanislaus	41.	O	Memorial	63,122	67,403	—	—	—
—	—	—	—	Health	4,412,045	7,897,969	48,202,398	—	—
—	—	—	—	Lighting and Lighting Maintenance	30,905	49,857	—	—	—
Eastside Fire Protection District	San Joaquin	7.	O	Waste Disposal Enterprise	1,340,806	716,898	—	1,650,375	822,000
—	—	—	—	Flood Control and Water Conservation	—	—	—	—	—
—	—	—	—	Fire Protection	—	—	—	—	—
Eastside Mosquito Abatement	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,900	4,448	—	—	—
—	—	—	—	Hospital Enterprise	16,120,975	5,282,128	147,383,078	—	—
Eastside Water District	Stanislaus	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Ebbetts Pass Fire Protection District	Calaveras	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Ebbetts Pass Veterans Memorial District	Calaveras	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Eden Township Hospital District	Alameda	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Edgemont Community Services District	Riverside	5.1	O	Lighting and Lighting Maintenance	30,905	49,857	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,340,806	716,898	—	—	—
—	—	—	—	Flood Control and Water Conservation	3,900	4,448	—	—	—
Eel-Russian River Commission	Mendocino	50.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
El Camino Hospital District	Santa Clara	14.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
El Camino Irrigation District	Terhama	52.	O	—	—	—	—	—	—

(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 2010-11 — (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 Cerrito Drainage District (Sutter)	Sutter	6.6	S	—	—	—	—	\$	—
El Cerrito Public Financing Authority	Contra Costa	50.	C	Drainage and Drainage Maintenance	733	\$ 723	—	—	—
El Dorado County Air Pollution Control	El Dorado	1.1	S	Financing or Constructing Facilities	1,703,924	1,710,542	23,210,000	—	—
El Dorado County Bond Authority	El Dorado	50.	O	Air Pollution Control	1,670,588	1,703,074	—	—	—
El Dorado County Emergency Services Authority	El Dorado	50.	O	Inactive	56	137,519	—	—	—
El Dorado County Fire Protection District	El Dorado	7.	O	Inactive	9,760,063	10,564,163	—	—	—
El Dorado County Joint Transit Agency	El Dorado	50.	O	Ambulance Service	9,530,875	12,977,596	2,553,594	—	—
El Dorado County Resource Conservation District	El Dorado	36.1	O	Fire Protection	5,114,277	6,133,759	—	—	—
El Dorado County Risk Management Authority	El Dorado	50.	O	Transit Enterprise	103,024	104,794	—	—	—
El Dorado County Toll Tunnel Authority District	El Dorado	53.1	S	Resource Conservation	33,511,688	35,100,863	—	—	—
El Dorado County Water Agency	El Dorado	45.6	S	Self Insurance	2,203,500	1,947,972	—	—	—
El Dorado County-City of Placerville-City of South Lake Tahoe	El Dorado	50.	O	Inactive	189,057	154,985	—	—	—
El Dorado Hills Community Services District	El Dorado	5.1	O	Flood Control and Water Conservation	9,023,168	9,212,178	2,929,709	—	—
El Dorado Hills County Water District	El Dorado	42.	O	Governmental Services	13,791,581	15,469,023	—	23,879,920	12,383,730
El Dorado Irrigation District	El Dorado	52.	O	Recreation and Park	8,409,416	4,341,751	—	—	—
El Dorado Union High School District Financing Corporation	El Dorado	54.1	O	Water Enterprise	23,530,592	31,483,079	387,861,578	—	—
El Dorado Water and Power Authority	El Dorado	50.	O	Water Enterprise	29,696,227	37,079,284	—	—	—
El Granada Lighting District	San Mateo	18.	S	Financing or Constructing Facilities	1,978,345	5,175,281	19,624,402	—	—
El Macero County Service Area (Yolo)	Yolo	34.	S	Local and Regional Planning or Development	11,449	181,217	—	—	—
El Medio Fire Protection District	Butte	7.	O	Lighting and Lighting Maintenance	63,977	32,656	—	390,053,426	195,670,010
				Drainage and Drainage Maintenance	4,847	6,112	—	146,496	84,994
				Streets and Roads - Construction and Maintenance	18,637	23,446	—	—	—
				Waste Disposal Enterprise	173,846	223,351	—	—	—
				Water Enterprise	638,472	815,820	—	—	—
					—	—	—	1,023,669	478,511

(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 2010-11 — (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 Medio Fire Protection District — (continued)	Butte	7.	O	—	—	—	—	\$ 1,023,669	\$ 478,511
El Monte Cable Television Community Access Corporation	Los Angeles	54.1	O	Fire Protection	731,887	541,169	209,385	—	—
El Monte Public Facilities Corporation	Los Angeles	54.1	C	Inactive	—	—	—	—	—
El Rancho Simi Pioneer Cemetery District	Ventura	4.	O	—	—	—	—	—	—
El Segundo Capital Improvement Corporation	Los Angeles	54.1	O	Cemetery	119,173	107,070	186,169	—	—
El Solyo Water District	Stanislaus	41.	O	Inactive	—	—	—	—	—
El Toro Water District	Orange	41.	O	Water Enterprise	697,114	552,705	137,960	2,838,484	—
Elk Community Services District	—	—	—	Waste Disposal Enterprise	8,824,223	7,614,769	6,765,480	—	—
Elk County Water District	—	—	—	Water Enterprise	12,071,374	14,040,764	1,905,969	—	—
Elk Creek Cemetery District	Mendocino	5.1	O	—	—	—	—	—	—
Elk Creek Community Services District	—	—	—	Fire Protection	74,597	71,101	5,854	—	—
Elk Creek Community Services District	Mendocino	42.	O	Water Enterprise	94,101	99,723	—	—	—
Elk Creek Community Services District	Glenn	4.	O	Water Enterprise	10,646	10,116	—	87,966	7,366
Elk Creek Community Services District	Glenn	5.1	O	Cemetery	2,177	1,368	—	—	—
Elk Creek Fire Protection District	—	—	—	Lighting and Lighting Maintenance	35	35	—	—	—
Elk Creek Fire Protection District	—	—	—	Recreation and Park	75,327	127,415	325,943	—	—
Elk Creek Fire Protection District	Glenn	7.	O	Water Enterprise	20,150	25,637	—	97,283	20,122
Elk Grove Community Services District Public Facilities Acquisition Corporation	Sacramento	54.1	O	Fire Protection	—	—	—	—	—
Elk Grove-Cosummes Cemetery District	—	—	—	Financing or Constructing Facilities	—	—	4,445,279	—	—
Elk Grove-Rancho Cordova-El Dorado Connector Authority	Sacramento	4.	O	Cemetery	882,069	817,439	621,049	—	—
Elkhorn Fire Protection District	—	—	—	Streets and Roads - Construction and Maintenance	2,545,484	2,476,869	—	—	—
Elkhorn Golf Course Estates Maintenance (San Joaquin)	Yolo	7.	O	Fire Protection	—	—	—	—	—
Elkhorn Maintenance District (San Joaquin)	San Joaquin	19.	S	Water Enterprise	24,876	28,757	—	—	—
Elisnore - Murrieta - Anza Resource Conservation District	—	—	—	Lighting and Lighting Maintenance	79,070	86,372	—	—	—
Elisnore Valley Cemetery District	Riverside	36.1	O	Resource Conservation	4,696	4,145	—	—	—
Elisnore Valley Municipal Water District	Riverside	4.	O	Cemetery	25,008	20,887	—	—	—
Elisnore Valley Municipal Water District	Riverside	44.	O	Water Enterprise	787,426	498,726	—	—	—
Elisnore Valley Municipal Water District	—	—	—	Waste Disposal Enterprise	23,372,809	26,929,494	150,966,388	—	—
Elisnore Valley Municipal Water District	—	—	—	Water Enterprise	56,845,077	50,134,619	108,808,388	—	—

(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 2010-11 — (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
Elsinore Valley Water and Sewer Facilities Corporation	Riverside	54.	O	—	—	—	—	\$	—
Elsinore Water District	Riverside	41.	O	Financing or Constructing Facilities	\$ 12,350,318	\$ 14,127,210	\$ 244,000,000	—	—
Embarcadero Municipal Improvement District	Santa Barbara	15.5	O	Water Enterprise	1,397,324	1,269,740	530,000	1,934,999	531,656
Emerald Bay Service District	Orange	5.1	O	Waste Disposal Enterprise	222,106	167,321	—	1,853,966	1,194,270
Emerald Lake Heights Sewer Maintenance District	San Mateo	35.3	S	Waste Disposal Enterprise	1,369,732	1,172,102	—	—	—
Emerald Lake Lighting District	San Mateo	18.	S	Water Enterprise	341,535	32,147	—	390,053,426	195,670,010
Emeryville Public Financing Authority	Alameda	50.	C	Lighting and Lighting Maintenance	278,815	44,377	—	390,053,426	195,670,010
Empire Lighting District	Stanislaus	18.	S	Financing or Constructing Facilities	1,235,399	1,236,945	8,145,000	—	—
Empire Sanitary District (Stanislaus)	Stanislaus	30.1	O	Lighting and Lighting Maintenance	29,727	23,816	—	41,394	23,816
Empire West Side Irrigation District	Kings	52.	O	Waste Disposal Enterprise	247,676	119,231	—	—	—
Employment Risk Management Authority (ERMA)	Sacramento	50.	O	Water Enterprise	411,530	320,247	30,251	—	—
Enchanted Hills Drainage Maintenance District (San Mateo)	San Mateo	19.	S	Self Insurance	7,770,128	62,144	—	—	—
Enchanted Hills Lighting Maintenance District (San Mateo)	San Mateo	19.	S	Drainage and Drainage Maintenance	1,893	15	—	390,053,426	195,670,010
Encina Financing Joint Powers Authority	San Diego	50.	O	Lighting and Lighting Maintenance	13,004	3,215	—	—	—
Encina Wastewater Authority	San Diego	50.	O	Financing or Constructing Facilities	3,130,576	3,798,041	3,365,000	—	—
Enos Lane Public Utility District	Kern	40.1	O	Waste Disposal Enterprise	12,550,874	18,597,806	—	—	—
Enterprise Public Building Corporation	Shasta	54.	O	Water Enterprise	89,204	60,666	—	—	—
ERCA Communications Authority	Riverside	50.	O	Inactive	—	—	—	—	—
Escalon Cemetery District	San Joaquin	4.	O	Police Protection and Personal Safety	810,803	651,259	—	—	—
Escalon Consolidated Fire Protection District	San Joaquin	7.	O	Cemetery	203,396	280,069	—	—	—
Eshom Valley Cemetery District	Tulare	4.	O	Fire Protection	1,044,781	1,048,510	3,525	—	—
Esposito Community Services District	Yolo	5.1	O	Cemetery	15,099	15,145	—	—	—
				Lighting and Lighting Maintenance	21,048	19,185	—	199,823	40,139

(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 2010-11 — (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
Esparto Community Services District — (continued)	Yolo	5.1	O	—	—	—	—	\$ 199,823	\$ 40,139
—	—	—	—	Waste Disposal Enterprise	480,097	648,767	1,579,455	—	—
—	—	—	—	Water Enterprise	693,117	773,687	3,435,074	—	—
Esparto Fire Protection District	Yolo	7.	O	—	—	—	—	474,346	132,013
—	—	—	—	Fire Protection	473,096	183,885	—	—	—
Estero Municipal Improvement District	San Mateo	15.6	C	—	—	—	—	42,683,216	13,073,304
—	—	—	—	Fire Protection	5,672,407	6,077,878	—	—	—
—	—	—	—	Police Protection and Personal Safety	8,508,610	9,116,817	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,159,365	5,431,024	—	—	—
—	—	—	—	Water Enterprise	9,301,101	8,803,893	—	—	—
Elna Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
Eureka Public Financing Authority	Humboldt	50.	C	—	—	—	—	140,278,567	—
—	—	—	—	Financing or Constructing Facilities	685,984	2,693,047	40,725,000	—	—
Excelsior-Kings River Resource Conservation District	Kings	36.1	O	—	—	—	—	—	—
—	—	—	—	Resources Conservation	566	2,369	—	—	—
Exclusive Risk Management Authority of California	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	903,115	877,639	—	—	—
Exeter District Ambulance	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,048,572	1,366,465	48,404	—	—
Exeter Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,673,020	1,691,903	—	—	—
Exeter Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	241,531	200,821	—	—	—
Exeter Public Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	300,606	327,830	—	—	—
Fair Oaks Cemetery District	Sacramento	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	691,354	623,505	—	—	—
Fair Oaks Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,388,979	2,290,110	—	—	—
Fair Oaks Sewer Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	390,053,426	195,670,010
—	—	—	—	Waste Disposal Enterprise	5,302,726	3,829,604	—	—	—
Fair Oaks Water District	Sacramento	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,352,126	7,000,185	582,963	—	—
Fair View Maintenance District (Merced)	Merced	37.1	C	—	—	—	—	—	—
Fairbanks Ranch Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	691,826	620,222	568,073	—	—
Fairfield Public Financing Authority	Solano	50.	O	—	—	—	—	—	—
Fairfield Public Improvement Corporation	Solano	54.	O	—	—	—	—	—	—
Fairfield-Suisun Sewer District	Solano	35.4	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,742,376	23,957,388	18,420,654	—	988
Fairview Acres Lighting District	Mendocino	18.	S	—	—	—	—	5,689	—
—	—	—	—	Lighting and Lighting Maintenance	2,109	988	—	—	—
Fairview Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	65,564	85,741	—	—	—

(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 2010-11 — (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
Fairview Fire Protection District	Alameda	7.	O	—	—	—	—	\$ 4,155,999	\$ 2,489,821
Fairview Tract Lighting District	Stanislaus	18.	S	Fire Protection	2,511,562	2,916,527	—	—	—
Fall River Mills Cemetery District	Shasta	4.	O	Lighting and Lighting Maintenance	7,364	7,560	—	20,504	7,560
Fall River Mills Community Services District	Shasta	5.1	O	Cemetery	14,223	13,869	—	—	—
Fall River Mills Fire Protection District	Shasta	—	—	Waste Disposal Enterprise	124,360	160,214	111,700	—	—
Fall River Resource Conservation District	Shasta	—	—	Water Enterprise	280,323	276,500	43,519	—	—
Fall River Valley Irrigation District	Shasta	7.	O	Fire Protection	78,910	90,107	—	808,727	90,108
Falbrook Healthcare District	San Diego	14.	O	Resource Conservation	279,850	289,157	38,421	—	—
Falbrook Public Utility District	San Diego	40.1	O	Inactive	1,568,831	847,171	—	—	—
Fallen Leaf Lake Community Services District	El Dorado	5.1	O	Hospital Enterprise	—	—	—	—	—
Family Farms Water District	Merced	—	—	Waste Disposal Enterprise	5,076,588	5,374,149	7,227,000	—	—
Farmers Water District	Fresno	41.	O	Water Enterprise	18,889,519	18,963,900	6,384,587	—	—
Farmington Fire Protection District	San Joaquin	7.	O	Fire Protection	217,547	206,901	—	—	—
Farmington Maintenance District (San Joaquin)	San Joaquin	19.	S	Recreation and Park	85,684	121,162	2,000	—	—
Feather River Canyon Community Services District	Plumas	5.1	O	Inactive	—	—	—	—	—
Feather River Recreation and Park District	Butte	27.1	O	Water Enterprise	345,570	359,117	—	—	—
Feather River Resource Conservation District	Plumas	36.1	O	Fire Protection	256,400	314,583	3,354	—	—
Feather Water District	Sutter	41.	O	Lighting and Lighting Maintenance	2,742	1,951	—	—	—
Felton Fire Protection District	Santa Cruz	7.	O	Water Enterprise	43,730	43,730	—	—	—
Fern Valley Water District	Riverside	41.	O	Recreation and Park	3,140,140	3,194,568	—	2,870,085	1,635,427
Ferndale Fire Protection District	Humboldt	7.	O	Resource Conservation	11,572	17,195	—	—	—
				Drainage and Drainage Maintenance	12,694	18,216	—	—	—
				Water Enterprise	1,008,964	865,793	—	—	—
				Fire Protection	605,012	746,274	—	918,037	48,284
				Water Enterprise	971,969	854,289	—	—	—
				Fire Protection	230,138	200,355	128,795	—	—

(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 2010-11 — (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
Fiddletown Community Services District	Anador	5.1	O	Waste Disposal Enterprise	—	—	—	\$	—
—	—	—	—	Water Enterprise	13,625	3,107	—	—	—
Fieldbrook Community Services District	Humboldt	5.1	O	—	25,179	30,033	37,103	—	—
—	—	—	—	Fire Protection	74,472	51,341	—	—	—
—	—	—	—	Waste Disposal Enterprise	173,476	238,465	22,671	—	—
Fig Garden Fire Protection District	Fresno	7.	O	Water Enterprise	331,159	340,626	726,462	—	—
—	—	—	—	Fire Protection	1,022,113	961,766	5,013	—	—
Fig Garden Police Protection District	Fresno	25.	O	Police Protection and Personal Safety	396,779	292,506	—	—	—
Fillmore-Pitu Memorial District	Ventura	20.	O	Memorial	162,199	150,869	—	—	—
Financing Authority of the City of Redondo Beach	Los Angeles	50.	C	Financing or Constructing Facilities	976,300	1,270,229	7,975,000	—	—
Fire Agencies Insurance Risk Authority	Los Angeles	50.	O	Self Insurance	2,909,388	2,715,367	—	—	—
Fire Agencies Self Insurance System (FASIS)	Sacramento	50.	O	Self Insurance	9,608,132	11,770,781	—	6,088,511	1,660,658
Fire Protection Service Area No. 1	Shasta	7.	S	Fire Protection	2,575,912	4,450,807	—	—	—
Firebaugh Canal Water District	Fresno	42.	O	Water Enterprise	4,587,329	3,887,725	—	—	—
Firebaugh Resource Conservation District	Fresno	36.1	O	Resource Conservation	166	—	—	—	—
Firehouse Community Park Agency	Main	50.	O	Recreation and Park	247,713	68,027	—	—	—
Firestone Garbage Disposal District	Los Angeles	10.1	S	Waste Disposal Enterprise	7,272,058	5,939,822	—	8,088,931	1,905,186
FIRST 5 Santa Clara County	Santa Clara	50.	O	Local and Regional Planning or Development	21,959,107	64,326,340	—	—	—
Flood Control Maintenance Area District No. 4	Yolo	9.	O	Flood Control and Water Conservation	59,035	51,769	—	—	—
Flood Control Maintenance Area No. 1	Colusa	9.	O	Flood Control and Water Conservation	173,269	198,366	—	394,681	171,855
Flood Control Maintenance Area No. 12	Colusa	9.	O	Flood Control and Water Conservation	93,366	108,469	—	—	—
Flood Control Maintenance Area No. 13	Butte	9.	O	Flood Control and Water Conservation	178,440	169,469	—	—	—
Flood Control Maintenance Area No. 16	Sutter	9.	O	Flood Control and Water Conservation	68,323	41,679	—	—	—
Flood Control Maintenance Area No. 17	Lake	9.	O	Flood Control and Water Conservation	34,608	65,779	—	—	—

(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 2010-11 — (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
Flood Control Maintenance Area No. 3	Sutter	9.	O	—	—	—	—	\$	—
—	—	—	—	Flood Control and Water Conservation	50,255	76,200	\$	—	—
Flood Control Maintenance Area No. 5	Butte	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	193,454	245,331	—	—	—
Flood Control Maintenance Area No. 7	Butte	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	136,832	73,911	—	—	—
Flood Control Maintenance Area No. 9	Sacramento	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	607,397	576,357	—	—	—
Florin County Water District	Sacramento	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,136,139	1,323,995	—	—	—
Florin Resource Conservation District	Sacramento	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	12,056	1,376	—	—	—
—	—	—	—	Water Enterprise	15,528,607	15,078,506	69,349,891	—	—
Folsom Public Financing Authority	Sacramento	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,770,208	15,259,824	162,085,000	—	—
Fontana Fire Protection District	San Bernardino	7.	C	—	—	—	—	95,171,076	19,606,800
—	—	—	—	Fire Protection	20,927,551	21,100,887	—	—	—
Fontana Public Financing Authority	San Bernardino	50.	C	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	—	—	—	—	—
—	—	—	—	Electric Enterprise	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	16,241,978	16,241,978	209,535,000	—	—
—	—	—	—	Harbor and Port Enterprise	—	—	—	—	—
—	—	—	—	Hospital Enterprise	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Foothill Fire Protection District (Calaveras)	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	182,156	197,939	69,595	—	—
Foothill Fire Protection District (Yuba)	Yuba	7.	O	—	—	—	—	169,850	110,885
—	—	—	—	Fire Protection	296,505	449,408	—	—	—
Foothill Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,144,168	9,679,053	—	—	—
Foothill Transit Zone	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	60,844,087	78,458,576	—	—	—
Fort City-Taft Heights County Sanitation District (Kern)	Kern	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	96,301	579,744	—	—	—
Forest Farms Unit No. 2 Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Foresthill Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,392,963	1,384,134	—	—	—
Foresthill Public Utility District	Placer	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,601,083	1,926,731	2,502,376	—	—
Forestville Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,090,844	1,105,788	97,623	—	—
Forestville Lighting District	Sonoma	18.	S	Lighting and Lighting Maintenance	15,640	6,833	—	—	—

(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 2010-11 — (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
Forestville Water District	Sonoma	42.	O	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	758,431	914,182	2,571,000	—	—
—	—	—	—	Water Enterprise	694,581	557,666	—	—	—
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	—	—	—	—	—	—
—	—	7.	O	Waste Disposal Enterprise	3,189,059	2,425,265	380,000	—	—
Fort Bragg Rural Fire Protection District	—	—	—	—	—	—	—	—	—
—	—	7.	O	Fire Protection	383,109	186,492	40,947	—	—
Fort Dick Fire Protection District	Del Norte	—	—	—	—	—	—	—	—
—	—	—	—	Fire Protection	158,285	140,632	10,759	—	—
Fort Jones Cemetery District	Siskiyou	4.	O	—	—	—	—	341,469	57,283
—	—	—	—	Cemetery	72,941	49,305	—	—	—
Fortuna Cemetery District	Humboldt	4.	O	—	—	—	—	67,306	23,666
—	—	—	—	Cemetery	122,460	131,913	—	—	—
Fortuna Fire Protection District	Humboldt	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	526,258	383,205	—	—	—
Fortuna Public Improvement Corporation	Humboldt	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	20	20	—	—	—
Fowler Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	373,678	400,170	157,465	—	—
Fowler Public Financing Authority	Fresno	50.	C	—	—	—	—	510,045	233,492
—	—	—	—	Financing or Constructing Facilities	508,709	553,517	4,435,000	—	—
Fox Canyon Groundwater Management Agency	Ventura	47.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	796,068	1,006,326	—	—	—
Franklin County Water District	Merced	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	708,570	643,692	734,000	—	—
Frazier Park Public Utility District	Kern	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	724,717	852,421	1,757,015	—	—
Free Water County Water District	Fresno	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	49,395	33,196	—	—	—
Freedom County Sanitation District (Santa Cruz)	Santa Cruz	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	685,679	788,476	—	—	—
Freeport Regional Water Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,686	442,651	—	—	—
Fremont Family Resources Center Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	227,911	129,029	—	—	—
Fremont Public Financing Authority	Alameda	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,723,298	12,105,445	148,480,000	—	—
Fremont Social Services Financing Authority	Alameda	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	24,992	137,568	—	—	—
French Camp-McKinley Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	834,197	793,568	27,245	—	—

(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 2010-11 — (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 Area Self-Insurance Benefits Organization	Fresno	50.	O	Self Insurance	—	—	—	\$	—
—	—	—	—	Inactive	17,886,538	18,937,833	\$	—	—
Fresno Convention Center Improvement Authority	Fresno	50.	O	—	—	—	—	—	—
Fresno County Financing Authority	Fresno	50.	S	Financing or Constructing Facilities	—	7,358,159	82,360,000	—	—
—	—	—	—	—	7,358,159	—	—	—	—
Fresno County Fire Protection District	Fresno	7.	O	Fire Protection	16,487,964	17,484,798	642,471	—	—
—	—	—	—	—	—	—	—	—	—
Fresno County Rural Transit Agency	Fresno	50.	O	Transit Enterprise	4,315,649	4,304,449	—	—	—
—	—	—	—	—	—	—	—	—	—
Fresno County Water Works No. 18	Fresno	49.	O	Water Enterprise	426,580	325,405	—	10,986	6,486
—	—	—	—	—	—	—	—	—	—
Fresno County Water Works No. 37	Fresno	49.	S	Water Enterprise	43,880	41,643	—	41,024	24,688
—	—	—	—	—	—	—	—	—	—
Fresno County Water Works No. 38	Fresno	49.	S	Water Enterprise	43,880	41,643	—	70,759	47,755
—	—	—	—	—	—	—	—	—	—
Fresno County Water Works No. 40	Fresno	49.	S	Waste Disposal Enterprise	35,331	36,885	—	—	—
—	—	—	—	Water Enterprise	68,583	71,600	—	—	—
—	—	—	—	—	—	—	—	—	—
Fresno County Water Works No. 41	Fresno	49.	S	Waste Disposal Enterprise	645,189	445,258	—	342,948	535,185
—	—	—	—	Water Enterprise	636,103	574,792	—	—	—
—	—	—	—	—	—	—	—	—	—
Fresno County Water Works No. 42	Fresno	49.	S	Water Enterprise	112,103	85,919	—	—	—
—	—	—	—	—	—	—	—	—	—
Fresno County Zoo Authority	Fresno	50.	O	Financing or Constructing Facilities	10,911,665	120,390	—	—	—
—	—	—	—	—	—	—	—	—	—
Fresno County-Self Insurance Group	Fresno	50.	O	Self Insurance	6,945,216	6,299,062	—	—	—
—	—	—	—	—	—	—	—	—	—
Fresno Irrigation District	Fresno	52.	O	Water Enterprise	15,977,221	16,149,187	17,735,001	—	—
—	—	—	—	—	—	—	—	—	—
Fresno Joint Powers Financing Authority	Fresno	50.	C	Financing or Constructing Facilities	23,006,678	33,944,157	297,361,242	—	—
—	—	—	—	—	—	—	—	—	—
Fresno Metropolitan Flood Control District	Fresno	8.7	O	Flood Control and Water Conservation	26,829,793	27,081,993	22,481,340	—	—
—	—	—	—	—	—	—	—	—	—
Fresno Mosquito and Vector Control District	Fresno	21.	O	Pest Control	1,294,823	1,146,347	—	—	—
—	—	—	—	—	—	—	—	—	—
Fresno Slough Water District	Fresno	41.	O	Water Enterprise	140,526	157,711	108,190	—	—
—	—	—	—	—	—	—	—	—	—
Fresno-Madera Agency On Aging	Fresno	50.	O	Local and Regional Planning or Development	6,522,102	6,510,525	—	—	—
—	—	—	—	—	—	—	—	—	—
Fresno-Westside Mosquito Abatement District	Fresno	21.	O	Pest Control	1,028,288	885,366	—	—	—
—	—	—	—	—	—	—	—	—	—
Filant Power Authority	Tulare	50.	O	—	—	—	—	—	—

(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 2010-11 — (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
Friant Power Authority — (continued)	Tulare	50.	O	—	—	—	—	\$	—
Friant Water Authority	Fresno	50.	O	Electric Enterprise	8,691,549	1,845,559	\$	—	—
Friant Water Users Authority	Fresno	50.	O	Water Enterprise	8,938,448	8,285,173	—	—	—
Frontier Project Foundation	San Bernardino	54.	O	Governmental Services	1,319,412	1,113,855	—	—	—
Frost Lake Reclamation District No. 2129 (Solano)	Solano	26.1	O	Governmental Services	238,448	280,008	—	—	—
Ft. Bidwell Cemetery District	Modoc	4.	O	Land Reclamation and Levee Maintenance	4,770	4,851	—	96,971	5,207
Ft. Bidwell Fire Protection District	Modoc	7.	O	Cemetery	7,652	4,499	—	35,828	7,139
Ft. Bidwell Lighting District	Modoc	18.	S	Fire Protection	11,239	9,728	—	—	—
Fullerton Arboretum Authority	Orange	50.	O	Lighting and Lighting Maintenance	2,285	2,477	—	—	—
Fullerton Library Building Authority	Orange	50.	O	Recreation and Park	952,178	998,142	—	—	—
Fulton-El Camino Recreation and Park District	Sacramento	27.1	O	Inactive	—	—	257,000	—	—
Galt Capital Improvements Authority	Sacramento	50.	C	Recreation and Park	2,708,808	3,017,889	—	—	—
Galt Irrigation District	Sacramento	52.	O	Financing or Constructing Facilities	747,932	735,000	2,145,000	—	—
Galt Middle School JPA	Sacramento	50.	C	Waste Disposal Enterprise	348,173	311,816	2,360,000	—	—
Galt-Arno Cemetery District	Sacramento	4.	O	Water Enterprise	63,244	52,562	—	—	—
Garberville Fire Protection District	Humboldt	7.	O	Financing or Constructing Facilities	474,494	462,509	845,000	—	—
Garberville Lighting District	Humboldt	18.	S	Cemetery	242,989	176,767	—	—	—
Garberville Sanitary District (Humboldt)	Humboldt	30.1	O	Fire Protection	61,812	40,025	9,151	43,406	9,439
Garden Farms Community Water District	San Luis Obispo	42.	O	Lighting and Lighting Maintenance	9,439	7,018	—	—	—
Garden Grove Sanitary District (Orange)	Orange	30.1	O	Waste Disposal Enterprise	2,065,255	285,491	569,274	—	—
Garden Grove Sanitary District Public Improvement Corporation	Orange	54.	O	Water Enterprise	382,210	264,951	41,368	342,583	47,109
Garden Valley Fire Protection District	El Dorado	7.	O	Water Enterprise	123,454	103,378	—	—	—
				Waste Disposal Enterprise	12,682,375	8,735,547	20,945,000	—	—
				Inactive	—	—	—	—	—

(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 2010-11 — (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
Garden Valley Fire Protection District — (continued)	El Dorado	7.	O	—	—	—	—	\$	—
Garden Valley Ranch Estates Community Services District	El Dorado	5.1	O	Fire Protection	993,098	1,151,763	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	39,869	6,124	—	—	—
Garfield Water District	Fresno	41.	O	—	—	—	—	—	—
Gasquet Community Services District	Del Norte	5.1	O	Water Enterprise	517,245	404,796	395,445	—	—
Gasquet Fire Protection District	Del Norte	7.	O	Water Enterprise	168,232	151,685	140,172	—	—
Gateway Improvement Authority	Main	50.	O	Fire Protection	65,161	49,806	—	—	—
Gateway Refinancing Authority	Main	50.	O	Financing or Constructing Facilities	935,788	935,510	10,673,979	—	—
Gavilan College Financing Corporation	—	—	—	Financing or Constructing Facilities	999,870	1,004,770	10,740,000	—	—
Gayla Manor Maintenance District (San Joaquin)	Santa Clara	54.1	O	Financing or Constructing Facilities	—	—	—	—	—
—	San Joaquin	19.	S	Inactive	—	—	—	—	—
Gazelle Fire Protection District	—	—	—	Water Enterprise	47,251	57,177	—	—	—
Georgetown Divide Public Utility District	Siskiyou	7.	O	—	—	—	—	19,871	12,034
—	—	—	—	Fire Protection	12,588	12,095	—	—	—
Georgetown Divide Recreation District	El Dorado	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	355,265	292,030	—	—	—
—	—	—	—	Water Enterprise	3,764,890	4,030,714	1,495,320	—	—
Georgetown Divide Resource Conservation District	El Dorado	27.1	O	Recreation and Park	340,227	516,502	—	—	—
Georgetown Fire Protection District	El Dorado	36.1	O	Resource Conservation	589,093	337,897	—	—	—
Gerber-Las Flores Community Services District	El Dorado	7.	O	—	—	—	—	—	—
German Cemetery District	Tehama	5.1	O	Fire Protection	757,970	834,590	263,527	—	—
Geyserville Fire Protection District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,109	454	—	—	—
Geyserville Lighting District	Sonoma	7.	O	Fire Protection	1,094,253	1,223,496	1,786,298	—	—
Gibbs Ranch Lighting District	Sonoma	18.	S	Lighting and Lighting Maintenance	14,520	8,268	—	—	—
Gilbert Road Lighting District	Stanislaus	18.	S	Lighting and Lighting Maintenance	2,291	1,924	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	254	770	—	—	—
Glilroy Unified School District School Building Corporation	Santa Clara	54.	O	Financing or Constructing Facilities	4,204,183	4,204,183	7,560,000	—	—
Glisizer Drainage District (Sutter)	—	6.6	O	Drainage and Drainage Maintenance	589,868	424,903	—	—	—

(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 2010-11 — (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
Glen Ellen Fire Protection District	Sonoma	7.	O	—	—	—	—	\$	—
—	—	—	—	Fire Protection	753,110	621,348	\$	—	—
Glen Vista Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Glenbrook Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	21,223	18,130	—	—	—
Glendora Public Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,303,750	3,303,750	21,930,000	—	—
Glenhaven Lighting District	Lake	18.	S	—	—	—	—	21,398	3,674
—	—	—	—	Lighting and Lighting Maintenance	3,715	3,965	—	—	—
Glenn County Air Pollution Control District	Glenn	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	1,119,847	952,193	—	—	—
Glenn County Mosquito and Vector Control District	Glenn	21.	O	—	—	—	—	321,140	175,122
—	—	—	—	Pest Control	253,912	241,662	—	—	—
Glenn County Resource Conservation District	Glenn	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	164,495	174,222	—	—	—
Glenn Valley Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	82,451	68,181	—	—	—
Glenn-Codera Fire Protection District	Glenn	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	25,736	27,495	—	—	—
Glenn-Colusa Fire Protection District	Glenn	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	32,163	18,596	9,503	—	—
Glenn-Colusa Irrigation District	Glenn	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	17,514	17,514	—	—	—
—	—	—	—	Water Enterprise	14,328,773	18,028,887	236,068	—	—
Glide Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	704,104	578,590	535,000	—	—
Gold Coast Transit	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	15,141,244	18,195,981	—	—	—
Gold Mountain Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	94,182	60,718	—	—	—
—	—	—	—	Waste Disposal Enterprise	195,375	111,716	—	—	—
—	—	—	—	Water Enterprise	272,614	182,812	3,457	—	—
Gold Ridge Fire Protection District	Sonoma	7.	O	—	—	—	—	2,661,268	1,579,332
—	—	—	—	Fire Protection	1,653,679	1,659,605	485,591	—	—
Gold Ridge Resource Conservation District	Sonoma	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	2,294,384	2,407,939	—	—	—
Gold Springs Lighting District	Tuolumne	18.	S	Inactive	—	—	—	—	—
Golden Empire Schools Financing Authority	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	13,399,000	13,487,000	118,850,000	—	—
Golden Empire Transit District	Kern	38.11	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	21,065,462	27,036,906	—	—	—
—	—	—	—	Transit Enterprise	1,599,332	1,920,080	—	—	—
Golden Gate Bridge, Highway and Transportation District (Bridge / Highway)	San Francisco	3.1	O	—	—	—	—	—	—

(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 2010-11 — (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
Golden Gate Bridge, Highway and Transportation District (Bridge / Highway) — (continued)	San Francisco	3.1	0	—	—	—	—	\$	—
—	—	—	—	Streets and Roads - Construction and Maintenance	108,131,772	\$ 51,280,565	—	—	—
—	—	—	—	Transit Enterprise	62,102,151	113,485,359	—	—	—
Golden Hills Community Service District	Kern	5.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,562,384	2,429,984	3,707,183	—	—
Golden Sierra Job Training Agency	Placer	50.	0	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	5,410,671	5,533,415	—	—	—
Golden State Risk Management Authority	Glenn	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,039,402	9,131,705	—	—	—
Golden State Street Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,087	955	—	—	—
Golden Valley Municipal Water District	Los Angeles	44.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	163,617	143,074	9,530	—	—
—	—	—	—	Water Enterprise	90,989	143,524	619,882	—	—
Golden West Community Services District	El Dorado	5.1	0	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	118,175	106,715	—	—	—
Golden West Schools Financing Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,999,100	1,998,940	21,735,000	—	—
Goleta Cemetery District	Santa Barbara	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	729,921	713,365	—	—	—
Goleta Financing Authority	Santa Barbara	50.	0	—	—	—	—	—	—
Goleta Sanitary District (Santa Barbara)	Santa Barbara	30.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	12,203,816	8,118,908	568,298	—	—
Goleta Water District	Santa Barbara	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	25,191,190	26,647,000	55,945,000	—	—
Goleta West Sanitary District (Santa Barbara)	Santa Barbara	30.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,755,593	4,347,732	—	—	—
Gonzales Cemetery District	Monterey	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	87,747	110,368	—	—	—
Gonzales Fire Protection District	Monterey	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	159,775	161,142	—	—	—
Gonzales Slough Maintenance District (Monterey)	Monterey	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,877	3,343	—	—	—
Goodwin Tunnel Financing Authority	San Joaquin	50.	0	—	—	—	—	—	—
Goshen Community Services District	Tulare	5.1	0	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Governments of Livemore Financing Authority	Alameda	50.	0	—	—	—	—	—	—
Graeagle Community Services District	Plumas	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	727,102	882,133	2,531,673	—	—
—	—	—	—	Inactive	—	—	—	24,439	—
Graeagle Fire Protection District	Plumas	7.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	37,089	7,826	—	—	—
—	—	—	—	Fire Protection	271,251	324,631	—	—	—
—	—	—	—	Fire Protection	—	—	—	147,525	223,181

(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 2010-11 — (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
Granada Sanitary District (San Mateo)	San Mateo	30.1	0	—	—	—	—	\$	—
Grand Island Cemetery District	Colusa	4.	0	Waste Disposal Enterprise	2,004,104	2,219,410	497,000	—	—
Grand Terrace Public Financing Authority	San Bernardino	50.	0	Cemetery	25,163	20,483	—	—	—
Grassland Resource Conservation District	Merced	36.1	0	—	—	—	—	—	—
Grassland Water District	Merced	41.	0	Resource Conservation	2,415	2,472	—	—	—
Grassy Run Road Community Services District	El Dorado	5.1	0	Water Enterprise	3,078,483	2,905,247	46,408	—	—
Graton Community Services District	Sonoma	5.1	0	Streets and Roads - Construction and Maintenance	18,752	12,897	—	—	—
Graton Fire Protection District	Sonoma	7.	0	Waste Disposal Enterprise	2,319,211	981,452	2,588,512	—	—
Graton Lighting District	Sonoma	18.	S	Fire Protection	3,633,352	4,078,075	3,547,515	—	—
Gravelly Ford Water District	Madera	41.	0	Lighting and Lighting Maintenance	17,958	3,847	—	—	—
Grayson Community Services District	Stanislaus	5.1	0	Water Enterprise	282,269	401,130	—	—	—
Great Basin Unified Air Pollution Control District	Inyo	1.5	0	Waste Disposal Enterprise	118,068	138,880	119,257	—	—
Greater Bakersfield Separation of Grade District	Kern	33.	0	Air Pollution Control	12,139,580	5,014,228	—	—	—
Greater Hayfork Valley Park and Recreation District	Trinity	27.1	0	Streets and Roads - Construction and Maintenance	1,135,931	1,144,908	—	—	—
Greater Los Angeles County Vector Control District	Los Angeles	21.	0	Recreation and Park	49,780	50,570	—	—	—
Greater Vallejo Recreation District	Solano	27.1	0	Pest Control	9,808,272	8,840,031	2,432,151	—	—
Green Valley Cemetery District	Sonoma	4.	0	Recreation and Park	5,763,406	7,543,684	—	—	—
Green Valley County Water District	Los Angeles	42.	0	Cemetery	12,041	3,338	—	—	—
Green Valley Recreation and Park District	Contra Costa	27.1	0	Water Enterprise	261,108	559,473	200,331	—	—
Green Valley Water District	Kings	41.	0	Recreation and Park	92,563	77,069	—	—	—
Greenfield Cemetery District	Monterey	4.	0	Water Enterprise	11,227	12,221	—	—	—
Greenfield County Water District	Kern	42.	0	Cemetery	125,883	115,885	—	—	—
				Water Enterprise	1,534,809	1,556,889	—	—	—

(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 2010-11 — (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
Greenfield Fire Protection District	Monterey	7.	O	—	—	—	—	\$	—
—	—	—	—	Fire Protection	595,661	600,389	461,581	—	—
Greenfield Memorial District	Monterey	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	148,256	141,044	—	—	—
Greenfield Recreation and Park District	Monterey	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	290,560	315,499	—	—	—
Greenhorn Creek Community Services District	Plumas	5.1	O	—	—	—	—	85,599	11,209
—	—	—	—	Fire Protection	16,638	16,638	—	—	—
—	—	—	—	Water Enterprise	128,577	113,270	196,369	—	—
Greenstone Country Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	188,081	189,986	—	—	—
Greenville Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	23,285	26,036	—	—	—
Greenwood Forest Permanent Road Division	Nevada	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,322	6,507	—	—	—
Gregory Creek Acres Permanent Road Division	Shasta	29.	S	—	—	—	—	—	—
Grenada Fire Protection District	Siskiyou	7.	O	—	—	—	—	22,018	33,660
—	—	—	—	Fire Protection	49,158	45,565	77,000	—	—
Grenada Irrigation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	117,103	120,475	—	—	—
Grenada Sanitary District (Siskiyou)	Siskiyou	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	62,909	103,665	462,167	—	—
Gridley Public Financing Authority	Butte	50.	O	—	—	—	—	—	—
Gridley-Biggs Cemetery District	Butte	4.	O	—	—	—	—	688,897	182,422
—	—	—	—	Cemetery	404,403	436,936	—	—	—
Grizzly Flats Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	505,017	438,098	180,124	—	—
Grizzly Lake Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
—	—	—	—	Water Enterprise	—	—	374,000	—	—
Grizzly Lake Resort Improvement District	Plumas	27.5	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	157,979	221,104	—	—	—
—	—	—	—	Water Enterprise	199,562	195,635	—	—	—
Grizzly Ranch Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	390,025	357,033	—	—	—
Grossmont Healthcare District	San Diego	14.	O	—	—	—	—	—	—
—	—	—	—	Health	13,967,912	17,721,035	222,282,076	—	—
Ground Squirrel Hollow Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	151,228	160,813	—	—	—
Groveland Community Services District	Tuolumne	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,222,656	1,166,869	—	—	—
—	—	—	—	Recreation and Park	115,211	95,214	—	—	—

(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 2010-11 — (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
Groveland Community Services District — (continued)	Tuolumne	5.1	O	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	1,990,660	2,063,141	4,092,479	—	—
—	—	—	—	Water Enterprise	2,579,506	2,720,477	8,189,327	—	—
Groveland Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,329	4,954	—	—	—
Guadalupe Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	137,507	110,367	—	—	—
Guadalupe Coyote Resource Conservation District	Santa Clara	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	163,756	164,518	—	—	—
Guadalupe Lighting District	Santa Barbara	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	72,490	43,996	—	—	—
Guadalupe Valley Municipal Improvement District	San Mateo	15.3	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	532,248	716,909	—	—	—
—	—	—	—	Water Enterprise	1,010,181	698,537	1,808,101	—	—
Guialala Community Services District	Merced	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	522,836	699,545	75,985	—	—
Guerneville Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	148,012	99,668	—	—	—
Gustine Drainage District (Merced)	Merced	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	146,055	155,767	—	—	—
Gustine-Romero Resource Conservation District	Merced	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	230	—	—	—	—
Halcumb Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	56,423	52,888	—	—	—
Half Moon Bay Sanitary District (San Mateo)	San Mateo	30.1	S	—	—	—	—	390,053,426	195,670,010
—	—	—	—	Waste Disposal Enterprise	26	—	—	—	—
Hamilton Branch Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	239,252	216,641	412,842	—	—
Hamilton Branch Fire Protection District	Plumas	7.	O	—	—	—	—	362,356	327,144
—	—	—	—	Fire Protection	336,334	264,575	—	—	—
Hamilton City Community Service District	Glenn	5.1	O	—	—	—	—	59,424	22,709
—	—	—	—	Drainage and Drainage Maintenance	6,005	3,054	—	—	—
—	—	—	—	Library Services	12,464	14,439	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	15,822	8,516	—	—	—
—	—	—	—	Recreation and Park	1,236	1,572	—	—	—
—	—	—	—	Waste Disposal Enterprise	241,218	250,114	10,170	—	—
Hamilton City Fire Protection District	Glenn	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	256,823	278,347	—	—	—
Hamford Cemetery District	Kings	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	848,816	884,506	—	—	—
Hamford Public Financing Authority	Kings	50.	C	—	—	—	—	—	—
Happy Camp Cemetery District	Siskiyou	4.	O	—	—	—	—	151,370	9,242
—	—	—	—	Cemetery	13,945	5,522	—	—	—
Happy Camp Community Services District	Siskiyou	5.1	O	—	—	—	—	—	—

(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 2010-11 — (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
Happy Camp Community Services District — (continued)	Siskiyou	5.1	O	—	—	—	—	\$	—
—	—	—	—	Lighting and Lighting Maintenance	\$ 5,467	\$ 7,531	—	—	—
—	—	—	—	Recreation and Park	4,419	2,941	—	—	—
—	—	—	—	Water Enterprise	175,710	308,012	—	—	—
Happy Camp Fire Protection District	Siskiyou	7.	O	—	—	—	—	117,047	42,712
—	—	—	—	Fire Protection	53,005	31,202	—	—	—
Happy Camp Sanitary District (Siskiyou)	Siskiyou	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	188,981	261,747	220,000	499,218	174,442
Happy Homestead Cemetery District	El Dorado	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	247,823	324,776	—	—	—
Happy Valley Fire Protection District	Shasta	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	372,795	467,658	—	537,534	256,520
Harbor Industrial Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	—	—
Harbor Industrial Sewer Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	390,053,426	195,670,010
—	—	—	—	Waste Disposal Enterprise	87,838	58,355	—	—	—
Harley Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	186,543	162,874	—	—	—
Hawaiian Gardens Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,816,739	1,816,739	33,705,000	—	—
Hawley Road Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Hayfork Fire Protection District	Trinity	7.	O	—	—	—	—	—	—
Hayfork Maintenance District (Trinity)	Trinity	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,128	8,050	—	—	—
Hayward Area Recreation and Park District	Alameda	27.1	O	—	—	—	—	23,545,511	15,113,478
—	—	—	—	Recreation and Park	25,901,007	30,156,053	3,156,602	—	—
Hayward Public Financing Authority	Alameda	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,966,969	4,053,708	37,740,000	—	—
Hayward School Financing Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,138,659	2,351,844	17,920,000	—	—
Hazardous Waste Management Authority	Riverside	50.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	721	—	—	—	—
Hazel Court County Service Area (Colusa)	Colusa	34.	S	Inactive	—	—	—	—	—
Heartland Communications Facilities Authority	San Diego	50.	O	—	2,579,017	2,473,549	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	—	—	—	—	—
Heartland Fire Training Facility Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	704,408	600,928	—	—	—
Heather Glen Community Services District	Placer	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,687	2,168	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,760	11,231	—	—	—
—	—	—	—	Water Enterprise	91,716	118,135	—	—	—
Heber Public Utility District	Imperial	40.1	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—

(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 2010-11 — (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
Heber Public Utility District — (continued)	Imperial	40.1	O	—	—	—	—	\$	—
—	—	—	—	Recreation and Park	224,650	283,670	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,650,142	1,697,641	873,500	—	—
—	—	—	—	Water Enterprise	1,865,112	1,580,515	4,420,000	—	—
Heffernan Memorial Hospital District	Imperial	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	715,174	384,908	—	—	—
Helendale Community Services District	San Bernardino	5.1	O	—	—	—	—	511,398	404,897
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
—	—	—	—	Recreation and Park	243,054	243,054	1,331,600	—	—
—	—	—	—	Waste Disposal Enterprise	1,299,035	913,056	627,621	—	—
—	—	—	—	Water Enterprise	1,363,751	1,670,559	604,735	—	—
Helix Water District	San Diego	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	76,808,543	66,582,475	18,965,000	—	—
Hemet Valley Hospital District	Riverside	14.	O	—	—	—	—	—	—
Henry Miller Reclamation District No. 2131	Merced	—	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,797,892	6,745,465	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Henry Miller Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,131,814	4,950,592	—	—	—
Herald Fire Protection District	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	575,472	555,273	91,028	—	—
Heritage Ranch Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	619,849	488,558	—	—	—
—	—	—	—	Water Enterprise	1,298,994	1,672,413	1,412,211	—	—
Herlong Public Utility District	Lassen	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	559,583	555,402	—	—	—
—	—	—	—	Water Enterprise	1,024,017	650,504	3,075,000	—	—
Hesperia County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,245,368	2,576,987	—	—	—
—	—	—	—	Water Enterprise	16,271,208	18,163,609	19,240,000	—	—
Hesperia Fire Protection District	San Bernardino	7.	C	—	—	—	—	14,902,785	5,976,008
—	—	—	—	Ambulance Service	1,928,539	—	—	—	—
—	—	—	—	Fire Protection	7,381,377	9,698,466	89,380	—	—
Hesperia Recreation and Park District	San Bernardino	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	5,812,021	6,954,097	514,163	—	—
Hickok Road Community Service District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	18,515	4,480	—	—	—
Hidden Glen Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,146	3,947	—	—	—
Hidden Valley Lake Community Services District	Lake	5.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	—	2,468	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,665,901	1,044,546	3,148,138	—	—
—	—	—	—	Water Enterprise	1,195,933	1,100,861	2,443,443	—	—
Hidden Valley Municipal Water District	Ventura	44.	O	—	—	—	—	—	—

(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 2010-11 — (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
Hidden Valley Municipal Water District — (continued)	Ventura	44.	O	Water Enterprise	—	29,968	—	\$	—
Hi-Desert Memorial Hospital District	San Bernardino	14.	O	Hospital Enterprise	60,444,721	59,608,204	13,811,667	—	—
Hi-Desert Water District	San Bernardino	42.	O	Waste Disposal Enterprise	—	118,804	350,000	—	—
—	—	—	—	Water Enterprise	9,757,549	9,941,411	6,464,795	—	—
Hi-Desert Water District Improvement Corporation	San Bernardino	54.	O	Financing or Constructing Facilities	108,250	108,250	905,000	—	—
Higgins Area Fire Protection District	Nevada	7.	O	Fire Protection	1,240,194	1,546,907	—	—	—
High Valleys Water District	Riverside	41.	O	Water Enterprise	496,328	582,590	154,153	—	—
Highland Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	390,053,426	195,670,010
Highlands Drainage Maintenance District (San Mateo)	San Mateo	19.	S	Drainage and Drainage Maintenance	877	44	—	—	—
Highlands Landscape Maintenance District (San Mateo)	San Mateo	19.	S	Streets and Roads - Construction and Maintenance	8,575	489	—	390,053,426	195,670,010
Highlands Recreation Community Services District	San Mateo	5.1	O	Recreation and Park	1,744,281	3,150,353	3,195,000	—	—
Highlands Storm Drain Maintenance (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Hillcrest Estates Lighting District	Stanislaus	18.	S	Lighting and Lighting Maintenance	20,093	8,957	—	—	—
Hills Ferry Cemetery District	Stanislaus	4.	O	Cemetery	442,125	411,624	—	—	—
Hills Valley Irrigation District	Fresno	52.	O	Water Enterprise	1,810,048	838,280	597,457	—	—
Hillsborough Public Improvement Corporation	San Mateo	54.1	C	Financing or Constructing Facilities	2,064,638	2,064,638	35,200,000	—	—
—	—	—	—	Waste Disposal Enterprise	949,729	949,729	—	—	—
—	—	—	—	Water Enterprise	1,114,909	1,114,909	—	—	—
Hillsdale Court Permanent Road Division	Nevada	29.	S	Streets and Roads - Construction and Maintenance	14,266	1,651	—	—	—
Hillwood Community Service District	El Dorado	5.1	O	Streets and Roads - Construction and Maintenance	47,313	77,293	—	—	—
Hilmar Cemetery District	Merced	4.	O	Cemetery	98,479	64,707	—	—	—
Hilmar County Water District	Merced	42.	O	Waste Disposal Enterprise	645,562	633,180	1,706,008	—	—
—	—	—	—	Water Enterprise	489,797	483,788	150,065	—	—
Hilton Creek Community Services District	Mono	5.1	O	Waste Disposal Enterprise	386,508	478,372	—	—	—

(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 2010-11 — (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
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	—	—	—	—	—	—
Hollister Joint Powers Financing Authority	San Benito	50.	C	Recreation and Park	14,090	15,928	—	—	—
Holthouse Water District	Colusa	41.	O	Inactive	—	—	—	—	—
—	—	—	—	Water Enterprise	39,398	33,566	—	—	—
Home Garden Community Service District	Kings	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,406	8,262	—	—	—
—	—	—	—	Waste Disposal Enterprise	273,853	242,217	—	—	—
—	—	—	—	Water Enterprise	1,117,920	229,910	—	—	—
Home Garden County Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	627,772	726,205	2,184,683	—	—
Home Gardens Sanitary District (Riverside)	Riverside	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	725,480	876,654	201,189	—	—
Homestead Valley Sanitary District (Marin)	Main	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	726,526	604,077	—	—	—
Honey Lake Valley Resource Conservation District	Lassen	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	705,283	501,877	—	—	—
Hopland Cemetery District	Mendocino	4.	O	—	—	—	—	—	4,790
—	—	—	—	Cemetery	6,352	6,174	—	6,717	—
Hopland Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	205,170	328,698	285,440	—	—
Hopland Lighting District	Mendocino	18.	S	—	—	—	—	—	4,878
—	—	—	—	Lighting and Lighting Maintenance	16,004	4,878	—	25,230	—
Hopland Public Utility District	Mendocino	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	329,287	178,931	8,700	—	—
—	—	—	—	Water Enterprise	203,729	316,486	1,432,032	—	—
Hornbrook Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	29,913	16,694	—	—	—
Hornbrook Community Service District	Siskiyou	5.1	O	—	—	—	—	—	—
Hornbrook Fire Protection District	Siskiyou	7.	O	—	—	—	—	—	17,683
—	—	—	—	Fire Protection	22,163	39,521	—	14,648	—
Hornitos Lighting District	Mariposa	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,165	1,317	—	7,437	—
Hot Spring Valley Irrigation District	Modoc	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	50,719	59,100	—	—	—
Housing Authority Risk Retention Pool	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,987,225	5,048,083	—	—	—
Housing Endowment and Regional Trust of San Mateo County	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	532,325	334,650	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
HRC Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	20,145	23,321	16,586	—	—

(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 2010-11 — (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
Hughson Fire Protection District	Stanislaus	7.	O	—	—	—	—	\$	—
—	—	—	—	Fire Protection	508,384	489,867	350,862	—	—
Human Rights / Fair Housing Commission of the City and County of Sacramento	Sacramento	50.	O	—	—	—	—	—	—
Human Services Consortium of the East San Gabriel Valley	Los Angeles	50.	C	Governmental Services	906,131	750,486	—	—	—
—	—	—	—	Governmental Services	9,212,316	9,231,094	—	—	—
Humboldt Bay Harbor Recreation and Conservation District	Humboldt	11.7	O	Harbor and Port Enterprise	3,259,741	3,487,185	3,830,951	—	—
—	—	—	—	—	—	—	—	—	—
Humboldt Bay Municipal Water District	Humboldt	44.	O	Electric Enterprise	494,245	240,432	—	—	—
—	—	—	—	Water Enterprise	5,232,022	5,006,822	6,841,711	—	—
Humboldt Community Services District	Humboldt	5.1	O	Lighting and Lighting Maintenance	296,720	70,338	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,178,006	2,729,893	—	—	—
—	—	—	—	Water Enterprise	3,018,313	3,222,478	4,462,583	—	—
Humboldt County Flood Control District	Humboldt	8.8	S	Flood Control and Water Conservation	8,346	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Humboldt County Resource Conservation District	Humboldt	36.1	O	Resource Conservation	1,616,642	1,603,438	—	—	—
—	—	—	—	—	—	—	—	—	—
Humboldt Fire Protection District No. 1	Humboldt	7.	O	Fire Protection	3,109,311	2,959,691	335,742	3,485,024	3,354,161
—	—	—	—	—	—	—	—	—	—
Humboldt Transit Authority	Humboldt	50.	O	Transit Enterprise	3,124,329	3,842,208	—	—	—
—	—	—	—	Transit Enterprise	145,976	130,856	—	—	—
—	—	—	—	—	—	—	—	—	—
Humboldt Waste Management Authority	Humboldt	50.	O	Waste Disposal Enterprise	10,042,336	9,098,152	10,845,000	—	—
—	—	—	—	—	—	—	—	—	—
Hunter Valley Community Services District	Del Norte	5.1	O	Water Enterprise	8,778	7,579	—	—	—
—	—	—	—	—	—	—	—	—	—
Hunters Crossing II Maintenance District (Placer)	Placer	19.	C	Streets and Roads - Construction and Maintenance	5,188	309	—	—	—
—	—	—	—	—	—	—	—	—	—
Huntington Beach Public Financing Authority	Orange	50.	O	Financing or Constructing Facilities	6,217,217	6,386,321	56,385,000	—	—
—	—	—	—	—	—	—	—	—	—
Huntington Municipal Water District	Los Angeles	44.	O	Water Enterprise	11,635	2,112	—	—	—
—	—	—	—	—	—	—	—	—	—
Hyampom Community Service District	Trinity	5.1	O	Fire Protection	29,776	27,012	—	—	—
—	—	—	—	—	—	—	—	—	—
Hydesville County Water District	Humboldt	42.	O	Water Enterprise	213,708	202,271	725,827	—	—
—	—	—	—	—	—	—	—	—	—
Hydesville Lighting District	Humboldt	18.	S	Lighting and Lighting Maintenance	3,511	1,934	—	13,262	1,934
—	—	—	—	—	—	—	—	—	—
Igylwild Fire Protection District	Riverside	7.	O	Ambulance Service	240,492	33,965	—	—	—
—	—	—	—	Fire Protection	1,325,082	1,859,356	419,738	—	—

(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 2010-11 — (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
Idylwild Water District	Riverside	42.	O	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	447,645	456,561	—	—	—
—	—	—	—	Water Enterprise	1,142,161	1,162,684	355,000	—	—
Igo-Ono Community Services District	Shasta	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	64,048	58,615	—	—	—
Imperial County Citrus Pest Control District	Imperial	24.4	O	—	15	723	—	—	—
—	—	—	—	Pest Control	—	—	—	—	—
Imperial County School Districts Liability/Property Self-Insurance Authority	Imperial	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	864,813	1,160,762	—	—	—
Imperial County Transportation Commission (ICTC)	Imperial	38.1	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,066,247	669,801	—	—	—
—	—	—	—	Transit Enterprise	4,628,873	4,387,032	—	—	—
Imperial Irrigation District	Imperial	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	442,823,076	403,763,797	343,540,912	—	—
—	—	—	—	Water Enterprise	120,547,285	129,748,332	112,548,226	—	—
Imperial Valley Cotton Pest Abatement District	Imperial	24.1	O	—	19	389	—	—	—
—	—	—	—	Pest Control	—	—	—	—	—
Imperial Valley Emergency Communications Authority	Imperial	50.	O	—	3,047,531	2,952,783	910,174	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
Imperial Valley Resource Management Agency (IVRMA)	Imperial	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Imperial Valley Telecommunication Authority	Imperial	50.	O	—	644,842	413,257	—	—	—
—	—	—	—	Underground Electric and Communication Facilities	—	—	—	—	—
Independence Cemetery District	Inyo	4.	O	—	65,856	43,236	—	—	—
—	—	—	—	Cemetery	—	—	—	—	—
Independence Fire Protection District	Inyo	7.	O	—	16,004	14,170	—	—	—
—	—	—	—	Ambulance Service	189,159	149,827	184,490	—	—
—	—	—	—	Fire Protection	—	—	—	—	—
Independence Lighting District	Inyo	18.	S	—	23,800	33,534	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
Independence Ranch Community Services District	San Luis Obispo	5.1	O	—	114,754	72,142	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
Independent Cities Lease Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Independent Cities Risk Management Authority	Los Angeles	50.	O	—	23,270,487	21,743,908	—	—	—
—	—	—	—	Self Insurance	—	—	—	—	—
Indian Creek Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,567	1,313	—	—	—
Indian Trails Permanent Road Division	Nevada	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
Indian Valley Ambulance Service Authority	Plumas	50.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Indian Valley Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Indian Valley Hospital District	Plumas	14.	O	—	198,764	287,471	1,294,512	—	—
—	—	—	—	Hospital Enterprise	—	—	—	—	—

(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 2010-11 — (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
Indian Valley Recreation and Park District	Plumas	27.1	O	—	—	—	—	\$	—
Indian Wells Fire Access Maintenance District No. 1 (Riverside)	Riverside	19.	C	Recreation and Park	207,480	208,614	\$	—	—
Indian Wells Valley Airport District	Kern	2.1	O	Fire Protection	1,412,914	1,254,097	—	—	—
Indian Wells Valley Water District	Kern	42.	O	Airport Enterprise	4,262,390	1,618,601	163,615	—	—
Indio Public Financing Authority	Riverside	50.	C	Water Enterprise	8,886,921	9,294,481	26,135,993	—	—
Indio Water Authority	Riverside	50.	C	Financing or Constructing Facilities	1,581,972	2,406,972	38,465,000	—	—
Industrial Area Maintenance District (Los Angeles)	Los Angeles	19.	C	Water Enterprise	16,016,471	21,479,457	59,290,000	—	—
Industrial Development Authority	Kern	50.	C	Lighting and Lighting Maintenance	22,005	2,072	—	—	—
Industrial Fire Protection District	Stanislaus	7.	C	Inactive	—	—	—	841,378	475,625
Industry Public Service System Authority	Los Angeles	50.	C	Fire Protection	475,415	475,625	—	—	—
Inglewood Fire Training Facilities Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Inland Counties Emergency Medical Agency	San Bernardino	50.	S	Inactive	—	—	—	—	—
Inland Empire Health Plan	San Bernardino	50.	O	—	—	—	—	—	—
Inland Empire Public Facilities Corporation	San Bernardino	54.1	O	Governmental Services	765,921,707	739,355,000	—	—	—
Inland Empire Regional Composting Authority	San Bernardino	50.	O	Financing or Constructing Facilities	39,591,866	112,741,866	649,335,000	—	—
Inland Empire Resource Conservation District	San Bernardino	36.1	O	Waste Disposal Enterprise	6,925,659	7,545,399	—	—	—
Inland Empire Utilities Agency	San Bernardino	44.	O	Resource Conservation	1,164,794	803,375	—	129,973,153	33,821,422
Inland Library System	San Bernardino	50.	O	Waste Disposal Enterprise	79,138,390	86,759,208	225,642,078	—	—
Integrated Waste Management Authority	San Luis Obispo	50.	O	Water Enterprise	15,661,967	21,425,523	98,612,463	—	—
Intercommunity Hospital Financing Authority	Solano	50.	O	Library Services	353,907	361,640	—	—	—
Intermodal Container Transfer Facility Joint Powers Authority	Los Angeles	50.	O	Waste Disposal Enterprise	1,774,435	1,717,508	—	—	—
International Water District	Fresno	41.	O	Financing or Constructing Facilities	5,088,000	5,088,000	31,695,000	—	—
Inverness Public Utility District	Maine	40.1	O	Inactive	—	—	—	—	—
				Water Enterprise	146,381	161,742	—	—	—
				Fire Protection	489,103	379,510	—	—	—
				Water Enterprise	413,100	379,080	—	—	—

(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 2010-11 — (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
Inverness Subdivision No. 2 Permanent Road Division	Main	29.	S	Streets and Roads - Construction and Maintenance	—	1,004	—	\$	—
Inyochem Community Services District	Kern	5.1	O	—	—	—	—	—	—
Inyo-Kern Schools Financing Authority	Kern	50.	O	Financing or Constructing Facilities	3,723,226	3,610,407	4,065,000	—	—
Inyo-Mono Area Agency On Aging	Inyo	50.	O	Governmental Services	1,584,473	1,601,066	—	—	—
Inyo-Mono Resource Conservation District	Inyo	36.1	O	Resource Conservation	98	1,550	—	—	—
Ione Memorial District	Amador	20.	O	Memorial	80,457	39,272	—	—	—
Irish Beach Water District	Mendocino	41.	O	Water Enterprise	314,862	278,069	70,607	—	—
Ironhouse Sanitary District (Contra Costa)	Contra Costa	30.1	O	Waste Disposal Enterprise	11,777,457	8,992,817	53,493,587	—	—
Irvine Public Facilities and Infrastructure Authority	Orange	50.	O	Financing or Constructing Facilities	9,822,852	13,105,591	—	—	—
Irvine Ranch Water District	Orange	41.	O	Waste Disposal Enterprise	72,924,000	75,104,000	374,139,000	—	—
Irvine Ranch Water District Improvement Corporation	Orange	54.1	O	Water Enterprise	77,074,000	84,015,000	273,423,000	—	—
Irvine Ranch Water District Joint Powers Agency	Orange	50.	O	Inactive	—	—	—	—	—
Irvine Ranch Water District Water Service Corporation	Orange	54.	O	Financing or Constructing Facilities	33,016,000	55,113,000	701,250,000	—	—
Isla Vista Recreation and Park District	Santa Barbara	27.1	O	Financing or Constructing Facilities	7,680,000	7,680,000	81,400,000	—	—
Ivanhoe Irrigation District	Tulare	52.	O	Recreation and Park	1,392,710	2,434,837	—	—	—
Ivanhoe Memorial District	Tulare	20.	O	Water Enterprise	1,789,963	1,153,195	—	—	—
Ivanhoe Public Utility District	Tulare	40.1	O	Memorial	28,244	26,776	—	375,924	64,182
Jackson Valley Fire Protection District	Amador	7.	O	Lighting and Lighting Maintenance	36,303	11,744	—	—	—
Jackson Valley Irrigation District	Amador	52.	O	Waste Disposal Enterprise	361,072	262,764	—	—	—
Jacoby Creek County Water District	Humboldt	42.	O	Water Enterprise	461,438	363,609	1,120,685	—	—
Jacqueline Cochran Regional Airport Authority	Riverside	50.	O	Water Enterprise	182,609	180,110	273,491	5,570	5,570
				Local and Regional Planning or Development	60,289	64,360	—	—	—

(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 2010-11 — (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
Jacumba Community Services District	San Diego	5.1	O	—	—	—	—	\$	—
James Irrigation District	Fresno	52.	O	Water Enterprise	\$ 516,028	\$ 206,909	—	—	—
James Resource Conservation District	Fresno	36.1	O	Water Enterprise	5,765,713	5,813,331	3,261,322	—	—
Jamestown Cemetery District	Tuolumne	4.	O	Resource Conservation	506	335	—	—	—
Jamestown Fire Protection District	Tuolumne	7.	O	Cemetery	4,272	4,386	—	—	—
Jamestown Lighting District	Tuolumne	18.	S	Fire Protection	84,963	78,992	—	—	—
Jamestown Sanitary District (Tuolumne)	Tuolumne	30.1	O	Lighting and Lighting Maintenance	24,513	23,819	—	—	—
Janes Creek Drainage District (Humboldt)	Humboldt	37.1	S	Waste Disposal Enterprise	989,574	958,145	—	61,804	6,119
Janesville Fire Protection District	Lassen	7.	O	Drainage and Drainage Maintenance	6,119	33,747	—	234,360	173,386
Jenner Lighting District	Sonoma	18.	S	Fire Protection	282,403	275,153	132,468	—	—
Jenny Lind Fire Protection District	Calaveras	7.	O	Lighting and Lighting Maintenance	13,025	1,911	—	—	—
Jenny Lind Veterans Memorial District	Calaveras	20.	O	Fire Protection	411,277	312,460	27,229	—	—
John C. Fremont Hospital District	Mariposa	14.	O	Memorial	150,597	549,856	—	—	—
Johnsville Public Utility District	Plumas	40.1	O	Hospital Enterprise	18,048,664	17,901,137	5,927,526	112,606	7,518
Joint Highway District No. 21	Shasta	13.	O	Water Enterprise	45,523	30,612	—	—	—
Joint Powers Employee Benefit Authority	Orange	50.	O	Inactive	—	—	—	—	—
Joshua Basin Water District	San Bernardino	42.	O	Governmental Services	—	2,688	—	—	—
Julian Community Services District	San Diego	5.1	O	Water Enterprise	5,634,289	4,791,992	3,873,438	—	—
Julian County Sanitation District (San Diego)	San Diego	31.	S	Water Enterprise	489,242	327,540	477,884	—	—
Julian-Cuyamaca Fire Protection District	San Diego	7.	O	Waste Disposal Enterprise	221,515	268,366	—	—	—
Junction City Fire Protection District	Trinity	7.	O	Ambulance Service	451,891	499,979	—	—	—
June Lake Fire Protection District	Mono	7.	O	Fire Protection	478,180	650,149	—	—	—
June Lake Public Utility District	Mono	40.1	O	Fire Protection	18,347	22,333	—	—	—

(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 2010-11 — (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
June Lake Public Utility District — (continued)	Mono	40.1	O	—	—	—	—	\$	—
—	—	—	—	Pest Control	19,540	14,632	—	—	—
—	—	—	—	Waste Disposal Enterprise	674,211	561,477	50,000	—	—
—	—	—	—	Water Enterprise	652,600	608,516	665,000	—	—
Juniper-Riviera County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	291,724	273,147	463,000	—	—
Jurupa Area Recreation and Park District	Riverside	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,047,561	5,364,898	—	—	—
Jurupa Community Services District	Riverside	5.1	O	—	—	—	—	—	—
Jurupa Public Financing Authority	Riverside	50.	O	—	—	—	—	—	—
Kanawha Fire Protection District	Glenn	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	44,495	149,541	—	—	—
Kanawha Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,542,548	1,418,472	690,000	—	—
Kaweah Delta Health Care District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	448,664,442	438,228,660	224,357,049	—	—
Kaweah Delta Water Conservation District	Tulare	46.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	8,456,213	5,653,753	—	—	—
Kaweah River Power Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	4,917,538	1,401,321	—	—	—
Keeler Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	21,104	29,429	—	—	—
Keene Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Kelsey Cemetery District	El Dorado	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,885	10,452	—	—	—
Kelseyville Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	129,338	143,905	—	—	—
Kelseyville Fire Protection District	Lake	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	932,423	1,237,334	50,135	—	—
—	—	—	—	Fire Protection	1,746,714	1,316,975	1,838,686	—	—
Kelseyville Lighting District	Lake	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	12,913	14,932	—	52,926	12,836
Kensington Fire Protection District	Contra Costa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,136,629	2,563,426	—	—	—
Kensington Police Protection and Community Services District	Contra Costa	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	2,580,269	2,558,152	—	—	—
Kensington Square Sewer Maintenance District	San Mateo	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	83,805	32,860	—	390,053,426	195,670,010
Kentfield Fire Protection District	Main	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,972,636	4,242,782	3,146,903	3,879,040	3,879,040
Kenwood Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	690,219	508,489	—	—	—
Kenwood Park Lighting District	Stanislaus	18.	S	—	—	—	—	—	—

(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 2010-11 — (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 Community College District Public Facilities Financing Corporation	Kern	54.1	O	—	—	—	—	\$	\$
Kern County Citrus Pest Control District	Kern	—	—	Financing or Constructing Facilities	4,428,244	4,447,382	80,575,000	—	—
Kern County Water Agency	Kern	24.4	O	—	869,247	786,212	—	—	—
Kern Delta Water District	Kern	45.7	O	—	91,443	103,705	—	—	—
Kern Mosquito and Vector Control	Kern	—	—	Flood Control and Water Conservation	132,429,171	153,396,875	146,316,307	—	—
Kern River Valley Cemetery District	Kern	41.	O	—	14,356,420	7,067,767	7,790,000	—	—
Kern Sanitation Authority (Kem)	Kern	21.	O	—	4,278,544	4,366,139	—	—	—
Kern Valley Hospital District	Kern	4.	O	—	265,421	189,925	18,451	—	—
Kern Valley Resource Conservation District	Kern	31.	S	—	3,426,672	3,184,587	—	—	—
Kettleman City Community Services District	Kings	14.	O	—	21,686,887	21,591,061	12,745,000	—	—
Keyes Community Services District	Stanislaus	36.1	O	—	25	—	—	—	—
Keyes Fire Protection District	Stanislaus	5.1	O	—	9,029,187	5,780,868	—	—	—
Keystone Cemetery District	Yuba	4.	O	—	463,288	413,013	—	—	—
Kimshew Cemetery District	Butte	4.	O	—	509,303	404,566	206,300	—	—
King City Cemetery District	Monterey	4.	O	—	60,388	52,492	—	—	—
Kings County Area Public Transit Agency	Kings	50.	O	—	832,617	711,279	857,251	—	—
Kings County Lighting Assessment District	Kings	18.	S	—	667,884	903,946	412,702	—	—
Kings County Self-Insured Schools District	Kings	50.	O	—	222,642	192,521	222,633	201,372	36,811
				Fire Protection	43,655	36,304	—	—	—
				Cemetery	87,120	98,869	—	—	—
				Cemetery	218,395	239,136	—	—	—
				Cemetery	18,589,286	12,445,530	783,476	—	—
				Transit Enterprise	71,418	38,863	—	—	—
				Lighting and Lighting Maintenance	2,541,207	2,295,385	—	—	—
				Self Insurance	—	—	—	—	—

(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 2010-11 — (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
Kings County Waste Management Authority	Kings	50.	O	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	\$ 8,119,600	\$ 7,536,128	\$ 5,060,000	—	—
Kings County Water District	Kings	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,028,685	2,133,655	457,762	—	—
Kings Mosquito Abatement District	Kings	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,944,968	1,743,491	—	—	—
Kings River Conservation District	Fresno	46.2	O	—	—	—	—	2,587,371	890,522
—	—	—	—	Electric Enterprise	27,158,915	19,398,602	56,280,000	—	—
—	—	—	—	Flood Control and Water Conservation	6,065,263	7,504,567	3,365,000	—	—
Kings River Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	223,541	235,357	—	—	—
Kings River Watershed Coalition Authority	Fresno	50.	O	—	—	—	—	—	—
Kingsburg Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	480,531	396,685	—	—	—
Kingsburg Financing Authority	Fresno	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	416,999	658,883	6,340,000	—	—
Kingsburg Hospital District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	602,135	633,105	718,959	—	—
Kingsbury Greens Community Services District	Nevada	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	20,784	25,694	—	—	—
King-Tulare Area Agency on Aging	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	3,959,868	3,959,868	—	—	—
Kimmeloa Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,136,187	1,077,188	—	—	—
Kirkwood Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	3,789	2,977	—	—	—
Kirkwood Maintenance District No. 1 (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	62,537	44,958	—	—	—
Kirkwood Meadows Public Utilities District	Alpine	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	127,159	220,583	—	—	—
—	—	—	—	Pest Control	5,418	5,418	—	—	—
—	—	—	—	Recreation and Park	12,051	10,791	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,765,109	1,755,438	7,658,283	—	—
—	—	—	—	Water Enterprise	699,297	450,592	22,145,000	—	—
Kirkwood Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	24,628	21,364	—	—	—
Klamath Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
Klamath Fire Protection District No. 5	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	48,661	46,868	—	—	—
Klamath Water and Power Agency	Siskiyou	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,052,892	3,976,455	—	—	—
Kneeland Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	26,397	25,599	—	—	—

(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 2010-11 — (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
Knights Ferry Cemetery District	Stanislaus	4.	O	Cemetery	—	—	—	\$	—
Knights Ferry Community Services District	Stanislaus	5.1	O	Water Enterprise	6,152	8,811	\$	—	—
Knights Landing Cemetery District	Yolo	4.	O	Cemetery	61,222	67,594	5,165	255,216	23,400
Knights Landing Community Services District	Yolo	5.1	O	Lighting and Lighting Maintenance	32,266	20,766	—	80,373	11,861
—	—	—	—	Recreation and Park	11,147	7,417	—	—	—
—	—	—	—	Waste Disposal Enterprise	249,436	138,982	—	—	—
—	—	—	—	Water Enterprise	222,793	118,639	24,483	—	—
Knights Landing Fire Protection District	Yolo	7.	O	Fire Protection	242,213	152,421	96,375	328,517	61,233
Knights Landing Ridge Drainage District (Yolo)	Yolo	6.3	O	Drainage and Drainage Maintenance	106,016	134,741	—	—	—
Knightsen Town Community Services District	Contra Costa	5.1	O	Land Reclamation and Levee Maintenance	27,474	9,121	—	—	—
Knolls Property Owners Community Services District	El Dorado	5.1	O	Streets and Roads - Construction and Maintenance	13,330	40,215	—	—	—
—	—	—	—	Water Enterprise	1,221,474	1,177,145	1,984,589	—	—
Konociti County Water District	Lake	42.	O	Inactive	—	—	—	—	—
La Canada Flintridge Public Improvement Corporation	Los Angeles	54.	C	Water Enterprise	5,033,735	4,666,082	—	—	—
La Canada Irrigation District	Los Angeles	52.	O	Water Enterprise	711,883	1,001,108	10,655,000	613,971	533,971
La Habra Civic Improvement Authority	Orange	50.	C	Financing or Constructing Facilities	3,331,064	3,460,745	696,114	390,053,426	195,670,010
La Habra Heights County Water District	Los Angeles	42.	O	Water Enterprise	17,543	6,120	—	—	—
La Honda Lighting Maintenance (San Mateo)	San Mateo	19.	S	Inactive	24,022	31,237	—	24,600	17,781
La Mirada Public Financing Authority	Los Angeles	50.	C	Fire Protection	3,437,053	4,182,645	—	—	—
La Porte Fire Protection District	Plumas	7.	O	Water Enterprise	274,706	93,163	—	—	—
La Puente Valley County Water	Los Angeles	42.	O	Recreation and Park	564,534	496,471	—	—	—
La Selva Beach Recreation and Park District	Santa Cruz	27.1	O	Recreation and Park	162,000	170,609	—	230,673	90,901
Ladera Recreation District	San Mateo	5.1	O	Water Enterprise	10,500,505	10,191,433	—	—	—
LaGrande Water District	Colusa	41.	O	Water Enterprise	—	—	—	—	—
Laguna Beach County Water District	Orange	42.	O	Water Enterprise	—	—	—	—	—

(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 2010-11 — (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
Laguna County Sanitation District (Santa Barbara)	Santa Barbara	31.	S	—	—	—	—	\$	—
Laguna Irrigation District	Fresno	52.	O	Waste Disposal Enterprise	\$ 7,610,620	\$ 5,921,096	10,467,247	—	—
Laguna Water District	Merced	41.	O	Water Enterprise	1,082,235	826,313	255,705	—	—
Lake Arrowhead Community Services District	San Bernardino	5.1	O	Inactive	—	—	—	—	—
Lake Berryessa Resort Improvement District	Napa	27.5	S	Waste Disposal Enterprise	8,728,051	8,574,779	27,270,000	—	—
Lake Canyon Community Services District	—	—	—	Water Enterprise	4,316,935	6,533,950	6,503,244	—	276,217
Lake City Cemetery District	—	—	—	Waste Disposal Enterprise	982,411	444,784	—	—	—
Lake City Fire Protection District	Santa Clara	5.1	O	Water Enterprise	576,972	395,205	—	—	—
Lake County Air Quality Management District	—	—	—	Waste Disposal Enterprise	70,618	101,478	195,000	—	—
Lake County Fire Protection District	Modoc	4.	O	Cemetery	8,507	5,359	—	36,551	7,655
Lake County Fire Protection District	Modoc	7.	O	Fire Protection	5,101	2,017	—	60,513	5,094
Lake County Air Quality Management District	Lake	1.1	S	Air Pollution Control	763,534	612,852	—	—	—
Lake County Fire Protection District	Lake	7.	O	Ambulance Service	1,020,727	752,756	—	1,754,330	679,525
Lake County Sanitation District	Lake	31.	S	Fire Protection	1,852,340	2,339,285	355,425	—	—
Lake County Vector Control District	Lake	21.	O	Waste Disposal Enterprise	5,483,249	5,146,184	404,000	—	1,163,905
Lake County Watershed Protection District	Lake	8.9	S	Pest Control	1,629,556	1,258,664	—	—	—
Lake Cuyamaca Recreation and Park District	San Diego	27.3	O	Flood Control and Water Conservation	1,280,032	1,107,283	—	—	—
Lake Don Pedro Community Services District	Mariposa	5.1	O	Recreation and Park	1,042,389	899,026	122,500	—	—
Lake Elnore and San Jacinto Watersheds Authority	Riverside	50.	O	Water Enterprise	1,311,474	1,415,625	1,346,464	—	—
Lake Elnore Public Finance Authority	Riverside	50.	C	Flood Control and Water Conservation	863,547	922,880	—	—	—
Lake Elnore Recreation Authority	Riverside	50.	C	Financing or Constructing Facilities	6,235,211	10,471,147	124,300,000	—	—
Lake Forest Fire Protection District	Lassen	7.	O	Financing or Constructing Facilities	408,657	410,857	13,365,000	—	—
Lake Hemet Municipal Water District	Riverside	44.	O	Fire Protection	24,144	25,800	—	3,817,613	1,325,225
—	—	—	—	Electric Enterprise	873,833	2,124	—	—	—
—	—	—	—	Recreation and Park	1,117,601	1,117,601	—	—	—
—	—	—	—	Waste Disposal Enterprise	814,161	440,754	—	—	—

(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 2010-11 — (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 Hemet Municipal Water District — (continued)	Riverside	44.	O	Water Enterprise	12,937,843 \$	14,519,584 \$	15,712,072	3,817,613 \$	1,325,225
Lake Isabella Community Service District	Kern	5.1	O	Water Enterprise	—	—	—	—	—
Lake Madrone Water District	Butte	41.	O	Water Enterprise	209,631	173,293	27,278	—	—
Lake of the Pines Ranchos Road Community Services District	Nevada	5.1	O	Streets and Roads - Construction and Maintenance	51,253	115,328	—	—	—
Lake Oroville Area Public Utility District	Butte	40.1	O	Waste Disposal Enterprise	1,455,317	2,046,151	4,659,000	—	—
Lake Park Maintenance (Napa)	Napa	19.	C	Drainage and Drainage Maintenance	132,222	4,279	—	—	—
Lake Pillsbury Fire Protection District	Lake	7.	O	Fire Protection	391,186	31,697	—	—	—
Lake Shastina Community Services District	Siskiyou	5.1	O	Fire Protection	128,635	96,876	—	—	—
Lake Sherwood Community Services District	Ventura	5.1	S	Water Enterprise	1,735,317	1,584,821	—	—	—
Lake Transit Authority	Lake	50.	O	Transit Enterprise	4,487,752	2,858,954	—	—	—
Lake Valley Fire Protection District	El Dorado	7.	O	Fire Protection	4,986,071	5,725,655	—	3,892	580
Lakehead Lighting District (Shasta)	Shasta	19.	S	Lighting and Lighting Maintenance	603	880	—	1,312,463	963,964
Lakeport Fire Protection District	Lake	7.	O	Ambulance Service	876,433	794,657	—	—	—
Lakeside County Sanitation District (San Diego)	San Diego	31.	S	Fire Protection	1,080,424	1,067,521	116,522	—	—
Lakeside Fire Protection District	San Diego	7.	O	Waste Disposal Enterprise	5,736,901	4,730,734	—	—	—
Lakeside Irrigation Water District	Kings	41.	O	Fire Protection	12,187,033	15,311,729	7,085,000	—	—
Lakeside Water District	San Diego	52.	O	Water Enterprise	2,284,484	1,507,027	—	—	—
Lakeview Cemetery District	Siskiyou	4.	O	Water Enterprise	6,678,548	6,305,129	—	664,974	371,682
Lakeview Community Services District	El Dorado	5.1	O	Cemetery	8,001	7,630	—	—	—
Lakewood Estates Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Streets and Roads - Construction and Maintenance Inactive	17,165	1,381	—	—	—

(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 2010-11 — (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
Lambert Village Maintenance District (San Joaquin)	San Joaquin	19.	S	Lighting and Lighting Maintenance	11,850 \$	4,534 \$	—	—	—
Lamont Public Utility District	Kern	40.1	O	Waste Disposal Enterprise	2,757,304	343,599	4,319,909	—	—
Lamont Storm Water District (Kern)	Kern	37.3	O	Water Enterprise	1,777,809	1,397,824	—	—	—
Lanare Community Services District	Fresno	5.1	O	Flood Control and Water Conservation	15,636	30,000	—	—	—
Lancaster Cemetery District	Los Angeles	4.	O	Recreation and Park Water Enterprise	10,343	23,413	3,952	—	—
Landscape Maintenance District No. 1 (Merced)	Merced	19.	C	Cemetery	224,599	225,959	—	—	—
Las Gallinas Valley Sanitary District (Marin)	Marin	30.1	O	Streets and Roads - Construction and Maintenance	1,212	454	—	—	—
Las Virgenes Municipal Water District	Los Angeles	44.	O	Waste Disposal Enterprise	10,609,459	6,409,706	12,975,649	—	—
Lassen County Air Pollution Control District	Lassen	1.1	S	Waste Disposal Enterprise	17,623,536	17,008,325	27,765,000	—	—
Lassen County Water Works District No. 1	Lassen	49.	O	Water Enterprise	29,621,187	31,511,248	—	—	—
Lassen Library District	Lassen	17.2	O	Air Pollution Control	607,059	346,421	—	—	—
Lassen Municipal Utility District	Lassen	39.	O	Waste Disposal Enterprise	50,581	51,477	3,000	—	—
Lassen Pines Permanent Road Division District	Shasta	29.	S	Water Enterprise	68,379	82,513	67,162	—	—
Lassen-Modoc County Flood Control and Water Conservation District	Lassen	8.10	O	Library Services	168,136	165,135	200,000	569,125	112,435
Last Chance Creek Water District	Plumas	41.	O	Electric Enterprise	20,517,703	17,261,091	—	—	—
Lathrop-Manteca Fire Protection District	San Joaquin	7.	O	Inactive	—	—	—	—	—
Laton Community Services District	Fresno	5.1	O	Flood Control and Water Conservation	9,836	16,446	—	—	—
				Water Enterprise	64,751	61,970	—	—	—
				Fire Protection	5,109,802	5,077,650	33,476	—	—
				Electric Enterprise	13,924	7,684	—	—	—
				Fire Protection	58,754	49,399	—	—	—
				Waste Disposal Enterprise	385,355	325,793	19,514	—	—
				Water Enterprise	240,993	219,658	—	—	—
Lafrobe Fire Protection District	El Dorado	7.	O	Fire Protection	279,591	192,984	—	—	—
Lava Beds - Butte Valley Resource Conservation District	Modoc	36.1	O	—	—	—	—	—	—

(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 2010-11 — (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
Lava Beds - Butte Valley Resource Conservation District — (continued)	Modoc	36.1	O	—	—	—	—	\$ —	\$ —
Lawndale Lighting District	Los Angeles	18.	S	Resources Conservation	360,280	373,652	—	2,200,270	442,084
Lawndale Public Financing Authority	Los Angeles	50.	O	Lighting and Lighting Maintenance	444,334	270,410	—	—	—
Laytonville County Water District	Mendocino	42.	O	Financing or Constructing Facilities	105,376	2,584,062	20,545,000	—	—
Laytonville Lighting District	Mendocino	18.	S	Water Enterprise	351,945	537,134	1,230,000	15,807	4,715
Le Grand Community Services District	Merced	5.1	O	Lighting and Lighting Maintenance	5,043	4,715	—	—	—
Le Grand-Athlone Water District	Merced	41.	O	Waste Disposal Enterprise	312,012	331,159	20,701	—	—
Leavitt Lake Community Service District	Lassen	5.1	O	Water Enterprise	256,504	255,866	1,272,875	55,699	—
Lee Vining Fire Protection District	Mono	7.	O	Water Enterprise	331,133	323,653	—	9,509	9,731
Lee Vining Public Utility District	Mono	40.1	O	Recreation and Park	7,799	6,825	—	—	—
Leggett Valley Fire Protection District	Mendocino	7.	O	Waste Disposal Enterprise	111,149	157,422	173,021	—	—
Leland Meadow Water District	Tuolumne	41.	O	Water Enterprise	124,242	141,778	369,338	—	—
Lemon Cove Sanitary District (Tulare)	Tulare	30.1	O	Waste Disposal Enterprise	2,613,769	2,297,090	—	—	—
Lemon Grove County Sanitation District (San Diego)	San Diego	31.	C	Water Enterprise	4,688,943	3,823,358	—	—	—
Lemon Grove Roadway Lighting District	San Diego	18.	C	Fire Protection	69,430	70,151	—	—	—
Lemoore Cemetery District	Kings	4.	O	Water Enterprise	107,083	65,600	—	—	—
Lemoore Financing Authority	Kings	50.	C	Fire Protection	34,570	31,488	—	—	—
Lemoore Irrigation District	Kings	52.	O	Waste Disposal Enterprise	35,036	51,661	—	—	—
				Water Enterprise	34,853	32,629	—	—	—
				Waste Disposal Enterprise	7,790	10,719	—	—	—
				Water Enterprise	7,965	15,132	—	—	—
				Waste Disposal Enterprise	5,437,215	4,421,628	—	—	—
				Lighting and Lighting Maintenance	235,172	189,818	—	—	—
				Cemetery	740,548	764,822	—	—	—
				Financing or Constructing Facilities	19,171,540	2,762,464	43,260,000	—	—
				Inactive	—	—	—	—	—

(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 2010-11 — (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
Lennox Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	\$ —	\$ 24,638
—	—	—	—	Waste Disposal Enterprise	\$ 1,524,468	\$ 1,362,915	—	—	—
Leucadia Wastewater District	San Diego	42.	O	—	—	—	—	57,691,221	1,257,308
—	—	—	—	Waste Disposal Enterprise	9,503,389	9,765,743	—	—	—
Levee District No. 1 (Glenn)	Glenn	16.5	O	—	—	—	—	99,800	16,229
—	—	—	—	Land Reclamation and Levee Maintenance	16,229	15,834	—	—	—
Levee District No. 1 (Sutter)	Sutter	16.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	491,930	1,073,452	—	—	—
Levee District No. 1 (Tulare)	Tulare	16.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,791	—	—	—	—
Levee District No. 2 (Glenn)	Glenn	16.5	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	15,784	10,778	—	—	—
Levee District No. 2 (Tulare)	Tulare	16.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	203	—	—	—	—
Levee District No. 3 (Glenn)	Glenn	16.5	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	16,283	7,866	—	—	—
Levee District No. 9 (Sutter)	Sutter	16.9	O	—	—	—	—	244,411	15,992
—	—	—	—	Flood Control and Water Conservation	82,244	49,497	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,275,580	199,470	—	—	—
Lewis Creek Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	337,161	343,787	—	—	—
Lewiston Community Services District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,407	2,407	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	36,888	36,888	—	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
Liberty Fire Protection District	San Joaquin	7.	O	—	—	—	9,180	—	—
—	—	—	—	Fire Protection	832,405	1,048,237	—	—	—
Liberty Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	36,242	33,893	—	—	—
Lighting District No. 2-Oakhurst Area (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,064	3,401	—	—	—
Likely Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	11,200	13,540	—	—	—
Likely Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	28,099	27,244	—	—	—
Lincoln Fire Protection District	San Joaquin	7.	O	—	—	—	—	6,121,772	1,732,178
—	—	—	—	Fire Protection	1,523,053	1,732,178	—	—	—
Lincoln Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	33,874	33,874	—	—	—
—	—	—	—	Water Enterprise	1,319,118	1,211,204	—	—	—
Linda County Water District	Yuba	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,239,067	1,791,673	25,595,064	—	—
—	—	—	—	Water Enterprise	1,437,102	1,431,578	—	—	—
Linda Fire Protection District	Yuba	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,437,148	2,695,622	1,875,000	—	—

(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 2010-11 — (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
Linda Street Lighting District (Yuba)	Yuba	19.	S	Lighting and Lighting Maintenance	114,340 \$	77,887 \$	—	298,559 \$	114,340
Linden County Water District	San Joaquin	42.	O	Water Disposal Enterprise	191,357	195,457	—	—	—
—	—	—	—	Water Enterprise	291,422	273,883	66,000	—	—
Linden Lighting District	San Joaquin	18.	S	Lighting and Lighting Maintenance	27,574	16,886	—	—	—
Linden-Peters Fire Protection District	San Joaquin	7.	O	Fire Protection	1,644,089	2,066,856	313,020	2,654,195	2,066,856
Lindmore Irrigation District	Tulare	52.	O	Water Enterprise	4,786,051	3,927,386	6,820,000	—	—
—	—	—	—	—	—	—	—	—	—
Lindsay - Strathmore Cemetery District	Tulare	4.	O	—	—	—	—	—	—
Lindsay - Strathmore Memorial District	Tulare	20.	O	—	—	—	—	—	—
Lindsay Local Hospital District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	563,963	420,377	5,000	—	—
Lindsay-Strathmore Irrigation District	Tulare	52.	O	Water Enterprise	5,248,538	4,892,377	460,827	—	—
Linne Community Services District	San Luis Obispo	5.1	O	Streets and Roads - Construction and Maintenance	59,900	83,355	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	711,411	708,480	—	—	—
Lions Gate Community Services District	Santa Clara	5.1	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Little Lake Cemetery District	Los Angeles	4.	O	Cemetery	327,750	244,872	—	—	—
Little Lake Fire Protection District	Mendocino	7.	O	Fire Protection	890,549	786,546	341,511	852,346	771,763
—	—	—	—	—	—	—	—	—	—
Little Valley Community Services District	Lassen	5.1	O	Water Enterprise	1,559,732	1,553,528	1,668,814	—	—
Litterock Creek Irrigation District	Los Angeles	52.	O	Cemetery	199,418	215,268	318	—	—
Live Oak Cemetery District	Sutter	4.	O	Recreation and Park	16,579,762	17,195,673	336,276	—	—
—	—	—	—	Financing or Constructing Facilities	4,570,628	5,799,719	84,815,000	—	—
Livermore Area Recreation and Park District	Alameda	27.1	O	Transit Enterprise	11,564,234	11,564,234	—	—	—
—	—	—	—	Transit Enterprise	1,719,889	1,719,889	—	—	—
Livermore Capital Projects Financing Authority	Alameda	50.	C	Waste Disposal Enterprise	6,066,308	12,670,289	124,740,000	—	—
—	—	—	—	Self Insurance	9,666,197	6,872,538	—	—	—
Livermore-Amador Valley Transit Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Livermore-Amador Valley Water Management Agency	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Local Agency Workers Compensation Excess Joint Powers Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Lockeford Community Services District	San Joaquin	5.1	O	—	—	—	—	—	—

(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 2010-11 — (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
Lockeford Community Services District — (continued)	San Joaquin	5.1	O	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	\$ 322,462	\$ 378,794	—	—	—
—	—	—	—	Water Enterprise	406,672	399,942	—	—	—
Lockeford Lighting District	San Joaquin	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,722	13,959	—	—	—
Lockeford Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,605	1,605	—	—	—
—	—	—	—	Water Enterprise	4,057	1,508	—	—	—
Lockeford Protection District No. 1 (San Joaquin)	San Joaquin	16.3	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	5,482	4,255	—	—	—
Lockwood Fire Protection District	Amador	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	214,000	167,496	156,768	—	—
Lolaleta Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	217,757	196,707	—	—	—
—	—	—	—	Water Enterprise	225,732	123,485	—	—	—
Lolaleta Fire Protection District	Humboldt	7.	O	—	—	—	—	667,316	88,426
—	—	—	—	Fire Protection	88,426	120,559	126,384	—	—
Lolaleta Lighting District	Humboldt	18.	S	—	—	—	—	31,344	7,407
—	—	—	—	Lighting and Lighting Maintenance	7,406	4,481	—	—	—
Loma Prieta Resource Conservation District	Santa Clara	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	65,568	78,502	—	—	—
Loma Rica-Browns Valley Community Service District	Yuba	5.1	O	—	—	—	—	317,364	217,319
—	—	—	—	Fire Protection	331,393	229,598	—	—	—
Loma Serena Street Lighting Maintenance District (Santa Clara)	Santa Clara	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,883	2,085	—	—	—
Lompico County Water District	Santa Cruz	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	532,849	507,662	465,421	—	—
Lompoc Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	546,542	552,487	—	—	—
Lompoc Hospital District	Santa Barbara	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	61,124,370	60,169,541	80,585,000	—	—
London Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,219,370	141,714	123,700	—	—
—	—	—	—	Water Enterprise	212,219	147,450	57,836	—	—
Lone Pine Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	239,123	154,989	—	—	—
Lone Pine Fire Protection District	Inyo	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	113,930	120,116	153,637	—	—
—	—	—	—	Fire Protection	280,511	210,344	—	—	—
Lone Pine Lighting District	Inyo	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,114	10,385	—	—	—
Long Beach Harbor Facilities Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Long Beach Public Transportation Company	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	72,512,810	90,101,567	—	—	—

(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 2010-11 — (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
Long Beach Public Transportation Company — (continued)	Los Angeles	54.	O	Transit Enterprise	927,829 \$	927,829 \$	—	\$	—
Long Valley Community Services District	Plumas	5.1	O	Fire Protection	62,589	58,313	—	—	—
Long Valley Fire Protection District (Mendocino)	Mendocino	7.	O	Ambulance Service	228,777	298,224	—	—	—
Long Valley Fire Protection District (Mono)	Mono	7.	O	Fire Protection	201,705	137,948	119,736	—	—
Long Valley Groundwater Management District	Lassen	50.	O	Fire Protection	358,079	295,067	—	—	—
Longden Lighting District	Los Angeles	18.	S	Flood Control and Water Conservation	1	—	—	233,194	31,682
Lookout Cemetery District	Modoc	4.	O	Lighting and Lighting Maintenance	38,635	41,762	—	—	7,100
Lookout Fire Protection District	Modoc	7.	O	Cemetery	8,857	7,100	—	36,983	7,665
Lookout Pest Abatement District	Modoc	23.	O	Fire Protection	14,949	10,499	—	—	3,403
Loomis Acres Unit No. 4 Maintenance District (Placer)	Placer	19.	C	Pest Control	3,014	6,360	—	—	—
Loomis Fire Protection District	Placer	7.	O	Streets and Roads - Construction and Maintenance	8,742	50	—	—	—
Los Alamos Cemetery District	Santa Barbara	4.	O	Fire Protection	1,667,688	1,420,344	—	—	—
Los Alamos Community Services District	Santa Barbara	5.1	O	Cemetery	28,101	30,482	—	—	—
Los Altos Hills County Fire District	Santa Clara	7.	O	Waste Disposal Enterprise	708,972	422,196	—	—	—
Los Angeles Convention and Exhibition Center Authority	Los Angeles	50.	O	Water Enterprise	556,317	513,302	463,198	—	—
Los Angeles County Capital Asset Leasing Corporation	Los Angeles	54.	O	Fire Protection	7,115,829	8,198,738	—	—	—
Los Angeles County Courthouse Corporation	Los Angeles	54.	O	Financing or Constructing Facilities	78,449,067	81,367,386	450,965,000	—	—
Los Angeles County Flood Control District	Los Angeles	8.11	S	Financing or Constructing Facilities	28,132,145	80,502,594	87,405,000	—	—
Los Angeles County Metropolitan Transportation Authority	Los Angeles	38.5	O	Inactive	—	—	—	419,856,410	98,424,128
Los Angeles County Public Works Financing Authority	Los Angeles	50.	S	Flood Control and Water Conservation	237,026,750	241,038,086	—	—	—
Los Angeles County Regional Park and Open Space District	Los Angeles	27.2	S	Transit Enterprise	1,207,689,697	1,910,466,226	4,434,164,059	—	—
	Los Angeles			Financing or Constructing Facilities	54,957,829	54,971,616	251,080,000	—	—
	Los Angeles			Recreation and Park	85,094,136	68,503,647	197,285,000	—	—

(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 2010-11 — (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 Angeles County Schools Regionalized Business Services	Los Angeles	54.1	O	—	—	—	—	\$	—
Los Angeles County West Vector Control District	Los Angeles	21.	O	Financing or Constructing Facilities	\$ 21,721,209	\$ 15,750,625	\$ 114,359,553	—	—
Los Angeles Harbor Improvement Corporation	Los Angeles	54.1	O	Pest Control	7,211,209	6,190,188	—	—	—
Los Angeles Homeless Services Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Los Angeles Memorial Coliseum Commission	Los Angeles	—	—	Governmental Services	72,184,048	71,409,412	—	—	—
Los Angeles State Building Authority	Los Angeles	50.	O	Recreation and Park	13,200,837	18,042,812	3,420,000	—	—
Los Angeles Unified School District Financial Services Corporation	Los Angeles	50.	O	Financing or Constructing Facilities	10,104,515	22,727,179	33,575,000	—	—
Los Banos Cemetery District	Merced	54.1	O	Inactive	—	—	—	—	—
Los Banos Resource Conservation District	Merced	4.	O	—	—	—	—	—	—
Los Cameros Water District	Merced	36.1	O	Cemetery	271,489	317,576	—	—	—
Los Cerritos Wetlands Authority	Napa	41.	O	Resource Conservation	562	812	—	—	—
Los Medanos Community Hospital District	Los Angeles	50.	O	Water Enterprise	133,742	143,746	—	—	—
Los Medanos Community Hospital District	Contra Costa	14.	O	Resource Conservation	52,010	54,550	—	—	—
Los Molinos Cemetery District	Contra Costa	54.	O	Health	826,867	1,536,639	1,067,354	—	—
Los Molinos Community Services District	Tehama	4.	O	Inactive	—	—	—	—	—
Los Molinos Lighting District	Tehama	5.1	O	Cemetery	60,398	41,430	—	—	—
Los Osos Community Services District	Tehama	18.	S	Water Enterprise	157,269	162,647	759,000	—	—
Los Osos Community Services District	San Luis Obispo	5.1	O	Lighting and Lighting Maintenance	12,345	8,105	—	7,079,792	2,405,572
Lost Hills Utility District (Kern)	Kern	30.1	O	Drainage and Drainage Maintenance	99,743	61,592	—	—	—
Lower Cosumnes Resource Conservation District	Kern	—	—	Fire Protection	2,148,207	2,056,709	—	—	—
Lower Cosumnes Resource Conservation District	Kern	—	—	Recreation and Park	1,469	—	—	—	—
Lower Cosumnes Resource Conservation District	Kern	—	—	Waste Disposal Enterprise	1,365,754	1,179,081	22,091,144	—	—
Lower Cosumnes Resource Conservation District	Kern	—	—	Water Enterprise	1,819,866	1,711,617	4,516,021	—	—
Lower Cosumnes Resource Conservation District	Kern	—	—	Water Enterprise	282,543	272,760	617,762	—	—
Lower Cosumnes Resource Conservation District	Kern	—	—	Water Enterprise	136,495	211,237	158,000	—	—
Lower Cosumnes Resource Conservation District	Kern	—	—	Water Enterprise	646,542	809,427	2,321,152	—	—
Lower Cosumnes Resource Conservation District	Kern	—	—	Water Enterprise	17,006,154	16,528,212	1,225,691	—	—
Lower Cosumnes Resource Conservation District	Sacramento	36.1	O	Water Enterprise	—	—	—	—	—

(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 2010-11 — (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
Lower Cosumnes Resource Conservation District — (continued)	Sacramento	36.1	O	—	—	—	—	\$	—
Lower Lake Cemetery District	Lake	4.	O	Resource Conservation	12,203	9,559	—	—	—
Lower Lake Lighting District	Lake	18.	S	Cemetery	185,788	150,180	—	53,170	14,463
Lower San Joaquin Levee District (Merced)	Merced	16.8	O	Lighting and Lighting Maintenance	15,001	12,881	—	—	—
Lower Sweetwater Fire Protection District	San Diego	7.	O	Flood Control and Water Conservation	1,095,292	983,650	—	2,170,514	1,068,313
Lower Tule River Irrigation District	Tulare	52.	O	Fire Protection	271,430	213,849	—	—	—
Lucerne Lighting District	Lake	18.	S	Water Enterprise	16,038,205	12,334,211	22,552,314	—	—
Lynn Park Acres Community Services District	Calaveras	5.1	O	Lighting and Lighting Maintenance	17,465	17,667	—	96,837	18,293
Madeline Fire Protection District	Lassen	7.	O	Streets and Roads - Construction and Maintenance	7,470	1,653	—	—	—
Madera Cemetery District	Madera	4.	O	Fire Protection	8,516	7,195	—	—	—
Madera County Economic Development Commission	Madera	50.	O	Cemetery	2,252,711	1,941,542	—	—	—
Madera County Flood Control and Water Conservation	Madera	8.37	S	Local and Regional Planning or Development	426,041	487,669	—	—	—
Madera County Mosquito and Vector Control District	Madera	21.	O	Flood Control and Water Conservation	176,693	46,789	—	—	—
Madera Industrial Fire Protection District	Madera	7.	O	Pest Control	1,315,585	1,629,890	—	—	—
Madera Irrigation District	Madera	52.	O	Fire Protection	867	9	—	—	—
Madera Resource Conservation District	Madera	36.1	S	Electric Enterprise	1,065,597	206,565	—	—	—
Madera Water District	Madera	41.1	O	Water Enterprise	16,130,156	19,594,494	38,725,000	—	—
Madera-Chowchilla Power Authority	Madera	50.	O	Resource Conservation	824	1,662	—	—	—
Madera-Mariposa Schools Insurance Group	Madera	50.	O	Water Enterprise	2,561,128	2,301,877	—	—	—
Madison Community Services District	Yolo	5.1	O	Electric Enterprise	1,819,771	1,727,086	1,195,000	—	—
				Self Insurance	32	—	—	—	—
				Lighting and Lighting Maintenance	5,468	2,285	—	—	—
				Recreation and Park	6,132	4,503	—	—	—

(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 2010-11 — (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
Madison Community Services District — (continued)	Yolo	5.1	O	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	124,938	123,156	—	—	—
—	—	—	—	Water Enterprise	99,229	145,819	55,613	—	—
Madison Fire Protection District	Yolo	7.	O	—	—	—	—	453,952	107,008
—	—	—	—	Fire Protection	155,780	189,085	99,873	—	—
Madrone Acres Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	16,071	7,181	—	—	—
Madrone Park Circle Permanent Road Division	Main	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2	—	—	—	—
Maine Prairie Water District	Solano	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	481,903	508,462	—	—	—
Maintenance District No. 1 (Fresno)	Fresno	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,108	9,814	—	—	—
—	—	—	—	Water Enterprise	27,304	12,696	—	—	—
Maintenance District No. 1 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	98,842	98,587	148,576	—	149,950
Maintenance District No. 1 (Mariposa)	Mariposa	19.	S	—	—	—	—	416,552	—
—	—	—	—	Streets and Roads - Construction and Maintenance	177,082	143,548	—	—	—
—	—	—	—	Waste Disposal Enterprise	303,178	214,322	2,853,000	—	—
—	—	—	—	Water Enterprise	137,240	269,824	—	—	—
Maintenance District No. 10 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	447,214	482,394	—	—	—
—	—	—	—	Water Enterprise	464,631	357,685	—	—	—
Maintenance District No. 100 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	625	89	—	—	—
Maintenance District No. 101 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,202	47,384	—	—	—
Maintenance District No. 103 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	675	19	—	—	—
Maintenance District No. 104 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	675	622	—	—	—
Maintenance District No. 106 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	929	90	—	—	—
Maintenance District No. 107 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,036	8	—	—	—
Maintenance District No. 108 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,031	6	—	—	—

(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 2010-11 — (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. 11 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	8,026 \$	1,937 \$	—	—	—
Maintenance District No. 115 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	8,548	14,511	—	—	—
Maintenance District No. 116 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	2,764	—	—	—	—
Maintenance District No. 13 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	54,185	12,715	—	—	—
Maintenance District No. 14 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	42,223	3,262	—	—	—
Maintenance District No. 15 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,673	3,026	—	—	—
Maintenance District No. 16 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	6,757	2,116	—	—	—
Maintenance District No. 17 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	52,582	20,998	—	—	—
Maintenance District No. 18 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	12,492	1,579	—	—	—
Maintenance District No. 19 (Madera)	Madera	19.	S	Waste Disposal Enterprise	64,142	97,579	—	—	—
Maintenance District No. 2 (Fresno)	Fresno	19.	S	Water Enterprise	64,142	227,093	—	—	—
Maintenance District No. 20 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	2,374	2,446	—	—	—
Maintenance District No. 21 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,194	106	—	—	—
Maintenance District No. 22 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	205,011	311,495	—	—	—
Maintenance District No. 23 (Madera)	Madera	19.	S	Waste Disposal Enterprise	1,043,669	770,852	—	—	—
Maintenance District No. 24 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,368	51	—	—	—
Maintenance District No. 25 (Madera)	Madera	19.	S	Waste Disposal Enterprise	44,462	39,898	—	—	—
				Water Enterprise	44,868	32,273	—	—	—

(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 2010-11 — (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. 25 (Madera) — (continued)	Madera	19.	S	Streets and Roads - Construction and Maintenance	4,314 \$	755 \$	—	—	—
Maintenance District No. 26 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	16,951	3,685	—	—	—
Maintenance District No. 27 (Madera)	Madera	19.	S	Waste Disposal Enterprise	125,267	113,868	—	—	—
Maintenance District No. 28 (Madera)	Madera	19.	S	Waste Disposal Enterprise	25,115	26,265	—	—	—
Maintenance District No. 29 (Madera)	Madera	19.	S	Water Enterprise	20,987	26,608	—	—	—
Maintenance District No. 3 (Fresno)	Fresno	19.	S	Streets and Roads - Construction and Maintenance	—	—	—	—	—
Maintenance District No. 30 (Madera)	Madera	19.	S	Waste Disposal Enterprise	4,798	6,616	—	—	—
Maintenance District No. 31 (Madera)	Madera	19.	S	Water Enterprise	9,315	12,842	—	—	—
Maintenance District No. 32 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	50,787	3,792	—	—	—
Maintenance District No. 33 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	7,461	4,550	—	—	—
Maintenance District No. 34 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	36,260	17,826	—	—	—
Maintenance District No. 35 (Madera)	Madera	19.	S	Water Enterprise	66,421	80,901	—	—	—
Maintenance District No. 36 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	11,958	2,260	—	—	—
Maintenance District No. 37 (Madera)	Madera	19.	S	Waste Disposal Enterprise	2,079	3,412	—	—	—
Maintenance District No. 38 (Madera)	Madera	19.	S	Water Enterprise	12,940	16,896	—	—	—
Maintenance District No. 39 (Madera)	Madera	19.	S	Waste Disposal Enterprise	51,311	54,535	44,500	—	—
Maintenance District No. 40 (Madera)	Madera	19.	S	Water Enterprise	54,588	45,567	—	—	—
Maintenance District No. 41 (Fresno)	Fresno	19.	S	Streets and Roads - Construction and Maintenance	3,878	23	—	—	—
Maintenance District No. 42 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	2,372	169	—	—	—
Maintenance District No. 43 (Fresno)	Fresno	19.	S	Streets and Roads - Construction and Maintenance	1,711	1,419	—	—	—
Maintenance District No. 44 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	—	—	—	—	—

(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 2010-11 — (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. 40 (Madera) — (continued)	Madera	19.	S	—	—	—	—	\$	—
—	—	—	—	Water Enterprise	13,528	17,098	\$	—	—
Maintenance District No. 41 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,450	55	—	—	—
Maintenance District No. 42 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,703	21,166	—	—	—
Maintenance District No. 43 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	30,284	21,578	—	—	—
Maintenance District No. 44 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,196	3,788	—	—	—
Maintenance District No. 45 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,358	4,661	—	—	—
Maintenance District No. 46 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	120,796	87,597	—	—	—
Maintenance District No. 47 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,675	377	—	—	—
Maintenance District No. 48 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,525	457	—	—	—
Maintenance District No. 49 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,672	1,652	—	—	—
Maintenance District No. 5 (Fresno)	Fresno	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,164	1,477	—	—	—
Maintenance District No. 5 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	30,514	26,460	—	—	—
Maintenance District No. 50 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,257	1,355	—	—	—
Maintenance District No. 51 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,040	24,205	—	—	—
Maintenance District No. 52 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,330	4	—	—	—
Maintenance District No. 53 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,176	7,893	—	—	—
Maintenance District No. 54 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,557	569	—	—	—
Maintenance District No. 55 (Madera)	Madera	19.	S	—	—	—	—	—	—

(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 2010-11 — (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. 55 (Madera) — (continued)	Madera	19.	S	Streets and Roads - Construction and Maintenance	3,361 \$	526 \$	—	—	—
Maintenance District No. 56 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	3,089	15	—	—	—
Maintenance District No. 57 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,974	96	—	—	—
Maintenance District No. 58 (Madera)	Madera	19.	S	Water Enterprise	11,301	18,116	—	—	—
Maintenance District No. 59 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	4,339	2,155	—	—	—
Maintenance District No. 6 (Fresno)	Fresno	19.	S	Streets and Roads - Construction and Maintenance	1,536	1,379	—	—	—
Maintenance District No. 6 (Madera)	Madera	19.	S	Waste Disposal Enterprise	75,411	47,768	—	—	—
Maintenance District No. 60 (Madera)	Madera	19.	S	Water Enterprise	64,561	27,517	—	—	—
Maintenance District No. 61 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	5,600	1,130	—	—	—
Maintenance District No. 62 (Madera)	Madera	19.	S	Water Enterprise	33,066	26,683	—	—	—
Maintenance District No. 63 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	2,216	4,830	—	—	—
Maintenance District No. 64 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	14,541	1,150	—	—	—
Maintenance District No. 65 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	63,621	11,455	—	—	—
Maintenance District No. 66 (Madera)	Madera	19.	S	Water Enterprise	97,373	48,505	—	—	—
Maintenance District No. 67 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	2,053	184	—	—	—
Maintenance District No. 68 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	5,761	60	—	—	—
Maintenance District No. 69 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	11,939	33,306	—	—	—
Maintenance District No. 70 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,689	19	—	—	—
Maintenance District No. 71 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	—	—	—	—	—

(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 2010-11 — (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. 68 (Madera) — (continued)	Madera	19.	S	Streets and Roads - Construction and Maintenance	—	—	—	\$	—
Maintenance District No. 69 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,892	812	—	—	—
Maintenance District No. 7 (Fresno)	Fresno	28	S	—	—	—	—	—	—
Maintenance District No. 7 (Madera)	Madera	19.	S	Waste Disposal Enterprise	74,982	60,586	—	—	—
Maintenance District No. 70 (Madera)	Madera	19.	S	Water Enterprise	75,673	32,738	—	—	—
Maintenance District No. 71 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,574	952	—	—	—
Maintenance District No. 72 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	5,377	673	—	—	—
Maintenance District No. 73 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,535	15	—	—	—
Maintenance District No. 74 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	21,880	41,585	—	—	—
Maintenance District No. 75 (Madera)	Madera	19.	S	Water Enterprise	75,107	84,470	—	—	—
Maintenance District No. 76 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	3,423	5,642	—	—	—
Maintenance District No. 77 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,087	122	—	—	—
Maintenance District No. 78 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	4,273	2,008	—	—	—
Maintenance District No. 79 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	3,438	1,090	—	—	—
Maintenance District No. 80 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,029	452	—	—	—
Maintenance District No. 81 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	560	169	—	—	—
Maintenance District No. 82 (Madera)	Madera	19.	S	Waste Disposal Enterprise	143,740	134,146	100,732	—	—
Maintenance District No. 83 (Madera)	Madera	19.	S	Water Enterprise	84,492	29,051	56,802	—	—
Maintenance District No. 84 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	582	14	—	—	—
Maintenance District No. 85 (Madera)	Madera	19.	S	—	—	—	—	—	—

(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 2010-11 — (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. 81 (Madera) — (continued)	Madera	19.	S	Streets and Roads - Construction and Maintenance	3,008 \$	717 \$	—	—	—
Maintenance District No. 82 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	14,018	6,086	—	—	—
Maintenance District No. 83 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	968	2,725	—	—	—
Maintenance District No. 84 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,046	458	—	—	—
Maintenance District No. 85 (Madera)	Madera	19.	S	Water Enterprise	28,477	20,039	—	—	—
Maintenance District No. 86 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	2,713	429	—	—	—
Maintenance District No. 87 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	528	292	—	—	—
Maintenance District No. 88 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	846	12	—	—	—
Maintenance District No. 89 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,881	744	—	—	—
Maintenance District No. 9 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	16,323	2,667	—	—	—
Maintenance District No. 90 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	4,098	1,936	—	—	—
Maintenance District No. 91 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	645	5	—	—	—
Maintenance District No. 92 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	3,593	800	—	—	—
Maintenance District No. 93 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	2,333	3,389	—	—	—
Maintenance District No. 94 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	940	2,320	—	—	—
Maintenance District No. 95 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	2,957	387	—	—	—
				Water Enterprise	25,503	24,593	—	—	—

(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 2010-11 — (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. 96 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	814	92	—	\$	—
Maintenance District No. 97 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	4,174	1,321	—	—	—
Maintenance District No. 98 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	859	10	—	—	—
Maintenance District No. 99 (Madera)	Madera	19.	S	Streets and Roads - Construction and Maintenance	1,019	36	—	—	—
Majestic Pines Community Services District	San Diego	5.1	O	Water Enterprise	487,515	399,965	519,219	—	—
Malaga County Water District	Fresno	42.	O	Recreation and Park	343,176	391,339	—	—	—
				Waste Disposal Enterprise	1,271,009	1,151,891	1,104,847	—	—
				Water Enterprise	924,211	849,970	1,477,373	—	—
Malibu Garbage Disposal District	Los Angeles	10.1	S	Waste Disposal Enterprise	1,107,002	981,250	1,271,806	—	569,762
Malibu Lighting District	Los Angeles	18.	S	Lighting and Lighting Maintenance	560,734	131,443	—	362,181	555,843
Mammoth County Water District	Mono	42.	O	Waste Disposal Enterprise	5,898,082	4,102,470	175,000	—	—
				Water Enterprise	7,022,585	5,316,309	6,326,373	—	—
Mammoth Lakes Community Services District	Mono	5.1	O	Streets and Roads - Construction and Maintenance	32,109	36,574	—	—	—
Mammoth Lakes Fire Protection District	Mono	7.	O	Fire Protection	3,117,030	2,969,723	3,663,130	—	—
Mammoth Lakes Mosquito Abatement District	Mono	21.	O	Pest Control	79,006	103,774	—	—	—
Mancini Park Homes Lighting District	Stanislaus	18.	S	Lighting and Lighting Maintenance	8,809	5,066	—	—	—
Manila Community Services District	Humboldt	5.1	O	Recreation and Park	140,844	150,373	—	—	—
				Waste Disposal Enterprise	185,965	197,203	—	—	—
				Water Enterprise	205,276	184,711	84,878	—	—
Manton Cemetery District	Tehama	4.	O	Cemetery	42,401	31,498	—	—	—
Marble Mountain Homeowners Community Services District	El Dorado	5.1	O	Streets and Roads - Construction and Maintenance	35,366	75,731	—	—	—
March Inland Port Airport Authority	Riverside	50.	O	Airport Enterprise	351,407	958,427	—	—	—
March Joint Powers Authority	Riverside	50.	O		—	—	—	—	—

(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 2010-11 — (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
March Joint Powers Authority — (continued)	Riverside	50.	O	—	—	—	—	\$	—
—	—	—	—	Local and Regional Planning or Development	\$ 11,291,268	\$ 6,126,985	\$	—	—
March Joint Powers Utilities Authority	Riverside	50.	O	Electric Enterprise	392,300	273,244	—	—	—
Mariana Ranchos County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	392,968	334,324	165,000	—	—
Marin City Community Services District	Main	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	816,065	1,041,386	—	—	—
Marin County Flood Control and Water Conservation District	Main	8.12	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	7,761,102	5,047,554	—	—	—
Marin County Hazardous and Solid Waste Joint Powers Authority	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	2,208,004	2,286,495	—	—	—
Marin County Lighting District	Main	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	785,885	813,237	—	—	—
Marin County Major Crimes Task Force	Main	50.	O	—	—	—	—	—	—
Marin County Open Space District	Main	27.2	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	7,064,658	6,334,718	—	—	—
Marin County Resource Conservation District	Main	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	755,240	788,253	—	—	—
Marin County Transit District	Main	38.7	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,701,964	4,831,233	—	—	—
—	—	—	—	Transit Enterprise	5,190,242	5,634,649	—	—	—
Marin County-Corte Madera Public Library Authority	Main	50.	O	Inactive	—	—	—	—	—
Marin Emergency Radio Authority	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	3,644,798	3,108,957	20,359,914	—	—
Marin Energy Authority	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	14,345,910	13,065,821	2,237,658	—	—
Marin General Services Authority	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	760,857	790,091	—	—	—
Marin Healthcare District	Main	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	2,673,594	1,732,727	—	—	—
Marin Municipal Water	Main	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	62,805,975	60,205,106	79,174,250	—	—
Marin Schools Insurance Authority	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,424,299	9,376,036	—	—	—
Marin Telecommunications Agency	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	3,538,256	3,308,499	—	—	—
Marin/Sonoma Mosquito and Vector Control District	Main	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	7,300,564	7,864,266	—	—	—
Marina Coast Water District	Monterey	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,553,607	2,711,973	49,840	—	—
—	—	—	—	Water Enterprise	12,994,808	10,268,171	48,137,658	—	—
Marina Sewer Maintenance District	Los Angeles	35.3	S	—	—	—	—	—	—

(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 2010-11 — (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
Marina Sewer Maintenance District — (continued)	Los Angeles	35.3	S	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	1,665,687	1,208,922	\$	—	—
Marinet Consortium Joint Powers Authority	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	762,880	765,263	—	—	—
Marinwood Community Services District	Main	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,003,502	2,073,200	345,000	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,101	35,869	—	—	—
—	—	—	—	Recreation and Park	2,236,486	2,248,171	345,000	—	—
Mariposa County Resource Conservation District	Mariposa	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	184,663	358,834	—	—	—
Mariposa County Water Agency	Mariposa	45.8	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	115,539	55,407	—	—	—
Mariposa Heights Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,406	1,908	—	—	—
Mariposa Lighting District	Mariposa	18.	S	—	—	—	—	—	51,064
—	—	—	—	Lighting and Lighting Maintenance	51,065	13,066	—	88,676	—
Mariposa Parking Maintenance District	Mariposa	22.1	S	—	—	—	—	—	5,136
—	—	—	—	Parking	5,136	2,318	—	74,570	—
Mariposa Public Utility District	Mariposa	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	112,664	126,878	399,097	—	—
—	—	—	—	Waste Disposal Enterprise	384,715	541,397	142,000	—	—
—	—	—	—	Water Enterprise	635,647	870,572	3,036,537	—	—
Mark Twain Hospital District	Calaveras	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	1,311,324	1,194,156	—	—	—
Markleeville Public Utility District	Alpine	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	45,276	83,004	—	—	—
Marshall Avenue Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,236	1,100	—	—	—
Marcell 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	8,131	5,175	—	—	—
Marys Cemetery District	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	43,055	53,209	—	—	—
Maurand Manor Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	28,564	35,083	—	—	—
Maxwell Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	40,005	36,864	—	343,905	97,731
Maxwell Fire Protection District	Colusa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	369,543	283,434	—	—	—
Maxwell Irrigation District	Colusa	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	775,153	918,538	1,161,012	—	—
Maxwell Public Utility District	Colusa	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	940,922	412,990	3,660,556	185,665	111,115

(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 2010-11 — (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
Maxwell Public Utility District — (continued)	Colusa	40.1	O	—	—	—	—	\$ 185,665	\$ 111,115
Maxwell Recreation and Park District	Colusa	27.1	O	Water Enterprise	243,671	212,871	224,394	—	—
Mayers Memorial Hospital District	Shasta	14.	O	Recreation and Park	346,925	339,295	—	61,910	12,887
Mayten Fire Protection District	Siskiyou	7.	O	Hospital Enterprise	18,341,228	17,770,475	10,816,581	—	—
McAllister Ranch Irrigation District	Kern	52.	O	Fire Protection	43,096	49,663	—	—	—
—	—	—	—	Electric Enterprise	4,437	490,973	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
McArthur Fire Protection District	Shasta	7.	O	—	—	—	—	105,726	30,312
McCloud Community Services District	Siskiyou	5.1	O	Fire Protection	43,012	41,388	—	—	—
—	—	—	—	Ambulance Service	44,698	6,667	—	—	—
—	—	—	—	Fire Protection	128,389	124,536	—	—	—
—	—	—	—	Library Services	8,920	7,538	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	22,625	29,966	—	—	—
—	—	—	—	Recreation and Park	212,297	221,121	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	44,450	41,771	—	—	—
—	—	—	—	Waste Disposal Enterprise	601,901	729,047	1,248,089	—	—
McFarland Improvement Authority	Kern	50.	C	Water Enterprise	356,066	431,950	—	—	—
McFarland Recreation and Park District	Kern	27.1	O	—	—	—	—	1,781,471	501,311
—	—	—	—	Recreation and Park	922,043	842,243	—	—	—
McKinleyville Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,209,315	1,521,304	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,710,247	1,661,782	1,489,921	—	—
—	—	—	—	Water Enterprise	1,759,025	1,980,667	2,623,379	—	—
McKinney Water District	Placer	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	266,844	501,040	—	—	—
Meadow Valley Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	10,300	10,281	—	—	—
Meadow Valley Fire Protection District	Plumas	7.	O	—	—	—	—	105,042	55,509
—	—	—	—	Fire Protection	66,216	54,110	—	—	—
Meadow Vista County Water District	Placer	42.	O	—	—	—	—	790,197	245,114
—	—	—	—	Water Enterprise	1,605,813	1,386,494	9,976,654	—	—
Meadowbrook Manor County Sanitation District (Mendocino)	Mendocino	31.	S	—	—	—	—	5,485	531
—	—	—	—	Waste Disposal Enterprise	2,246	531	—	—	—
Meecham Ranch Road-Permanent Road Division	Calaveras	29.	S	Inactive	—	—	—	—	—
Meeks Bay Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,424,453	1,437,892	—	—	—
Meiners Oaks County Water District	Ventura	42.	O	—	—	—	—	—	—

(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 2010-11 — (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
Meiners Oaks County Water District — (continued)	Ventura	42.	O	Water Enterprise	—	—	—	\$	—
Mel Mar Lighting District	Shasta	18.	S	Inactive	1,093,766	894,211	\$	—	—
Mel Mar Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Melga Water District	Kings	41.	O	—	—	—	—	—	—
Mendocino City Community Services District	Mendocino	5.1	O	Water Enterprise	—	888	—	—	—
Mendocino Coast Hospital District	Mendocino	14.	O	Waste Disposal Enterprise	737,598	686,709	633,593	—	—
Mendocino Coast Recreation and Park District	Mendocino	27.1	O	Hospital Enterprise	45,338,809	45,673,622	15,033,035	—	—
Mendocino County Air Quality Management District	Mendocino	1.1	S	Recreation and Park	1,760,631	1,985,434	2,508,371	—	—
Mendocino County Flood Control and Water Conservation Improvement District	Mendocino	8.13	O	Air Pollution Control	1,010,949	807,719	—	—	—
Mendocino County Public Facilities Corporation	Mendocino	54.	O	Flood Control and Water Conservation	388,888	254,236	—	—	—
Mendocino County Resource Conservation District	Mendocino	36.1	O	Financing or Constructing Facilities	1,980,197	1,980,234	24,130,000	—	—
Mendocino County Water Agency	Mendocino	8.13	S	Resources Conservation	952,667	988,543	—	677,277	247,912
Mendocino County Waterworks District No. 2	Mendocino	49.	S	Flood Control and Water Conservation	138,311	247,912	—	—	—
Mendocino Fire Protection District	Mendocino	7.	O	Waste Disposal Enterprise	145,835	150,445	—	—	—
Mendocino Transit Authority	Mendocino	50.	O	Fire Protection	309,844	182,584	—	—	—
Mendocino-Little River Cemetery District	Mendocino	4.	O	Transit Enterprise	3,716,356	4,324,806	—	—	—
Mendocino Joint Powers Financing Authority	Fresno	50.	C	Cemetery	527,180	526,951	—	—	—
Meriffee Valley Medical Center	Riverside	14.	O	Financing or Constructing Facilities	141,438	135,349	3,800,000	—	—
Merlo Park Fire Protection District	San Mateo	7.	O	—	—	—	—	21,394,226	30,099,421
Merlo Park Lighting District	San Mateo	18.	S	Fire Protection	32,558,539	28,415,074	11,990,000	390,053,426	195,670,010
Merced Cemetery District	Merced	4.	O	Lighting and Lighting Maintenance	334,615	104,378	—	—	—
Merced County Mosquito Abatement	Merced	21.	O	Cemetery	672,393	721,089	—	—	—
Merced County Regional Waste Management Authority	Merced	50.	O	Pest Control	2,435,432	2,512,002	—	—	—

(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 2010-11 — (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
Merced County Regional Waste Management Authority — (continued)	Merced	50.	O	—	—	—	—	\$	—
Merced County Schools Insurance Group I	Merced	—	—	Waste Disposal Enterprise	\$ 10,054,773	\$ 9,201,537	29,650,000	—	—
Merced Irrigation District	Merced	50.	O	—	3,278,513	5,512,329	—	—	—
—	—	52.	O	Self Insurance	—	—	—	—	—
—	—	—	—	Electric Enterprise	58,940,445	54,410,144	116,717,656	—	—
—	—	—	—	Water Enterprise	20,410,745	18,132,585	5,185,000	—	—
Mercy Springs Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	111,030	111,031	—	—	—
Merge Risk Management Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,839,049	5,672,433	—	—	—
Meridian Cemetery District	Sutter	4.	O	Inactive	—	—	—	—	—
Meridian Fire Protection	Sutter	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	312,613	311,222	—	—	—
Merquin Cemetery District	Merced	4.	O	—	—	—	—	463,558	27,767
—	—	—	—	Cemetery	60,543	87,145	—	—	—
Merquin County Water District	Merced	42.	O	—	621,438	700,794	—	2,341,042	81,725
—	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—
Mesa Community Services District	Inyo	5.1	O	—	180	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
Mesa Consolidated Water District	Orange	42.	O	—	26,251,133	23,395,416	34,530,295	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Mesa Consolidated Water District Improvement Corporation	Orange	54.1	O	—	594,923	3,749,923	33,080,000	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Mesa Heights Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	2,000,810	409,306
—	—	—	—	Waste Disposal Enterprise	2,177,043	1,801,972	—	—	—
Mesa Water District	Madera	41.	O	Inactive	—	—	—	—	—
Metro Wastewater JPA	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	210,131	217,804	—	—	—
Metropolitan Water District of Southern California	Los Angeles	43.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	22,927,113	10,402,099	—	—	—
—	—	—	—	Water Enterprise	1,255,617,472	1,168,492,025	4,970,530,881	—	—
Mettler County Water District	Kern	42.	O	—	81,003	72,947	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Mid Peninsula Water District	San Mateo	42.	O	—	7,793,752	7,428,715	17,658	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Mid Valley Water Authority	Fresno	50.	O	—	68	2,811	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Mid Valley Water District	Fresno	41.	O	—	1,031	3,518	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Middle Fork Project Finance Authority	Placer	50.	O	—	13,022	13,111,133	46,114,429	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—

(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 2010-11 — (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
Middle River Community Service District	Calaveras	5.1	O	Streets and Roads - Construction and Maintenance	13,051 \$	8,133 \$	—	—	—
Middletown Cemetery District	Lake	4.	O	Cemetery	121,939	131,868	—	—	—
Middletown Lighting District	Lake	18.	S	Lighting and Lighting Maintenance	13,628	46,317	—	41,364	13,529
Midpeninsula Regional Open Space District	Santa Clara	27.2	O	Recreation and Park	30,375,478	25,730,782	6,429,529	—	—
Midpeninsula Regional Open Space District Financing Authority	Santa Clara	50.	O	Financing or Constructing Facilities	102,444	7,633,035	119,565,190	4,839,556	75,498
Midway City Sanitary District (Orange)	Orange	30.1	O	Waste Disposal Enterprise	9,150,005	6,962,937	7,960,000	—	—
Midway Community Services District	Merced	5.1	O	Waste Disposal Enterprise	50,348	57,567	—	—	—
Midway Heights County Water District	Placer	42.	O	Water Enterprise	51,287	45,046	—	—	—
Millford Fire Protection District	Lassen	7.	S	Water Enterprise	528,186	564,198	651,216	—	—
Mill Creek Lane Permanent Road Division District	Sonoma	29.	S	Fire Protection	34,869	31,225	—	—	—
Millview County Water District	Menocino	42.	O	Streets and Roads - Construction and Maintenance	11,361	61	—	—	—
Millville Fire Protection District	Shasta	7.	O	Water Enterprise	1,531,978	1,143,933	1,920,095	—	—
Millville Masonic and Odd Fellows Cemetery District	Shasta	4.	O	Fire Protection	50,634	44,028	—	—	—
Minter Field Airport District	Kern	2.1	O	Cemetery	95,021	110,964	—	—	—
Mirabel Heights Permanent Road Division District	Sonoma	29.	S	Airport Enterprise	1,551,946	1,848,453	—	—	—
Miraleste Recreation and Park District	Los Angeles	27.1	O	Waste Disposal Enterprise	49,876	45,106	—	—	—
Miranda Community Services District	Humboldt	5.1	O	Streets and Roads - Construction and Maintenance	1,313	62	—	—	—
Mission Hills Community Services District	Santa Barbara	5.1	O	Recreation and Park	156,079	130,130	—	—	—
				Fire Protection	7,556	11,151	—	—	—
				Waste Disposal Enterprise	59,039	111,542	—	—	—
				Water Enterprise	93,307	61,935	—	—	—
				Waste Disposal Enterprise	505,025	598,227	—	—	—
				Water Enterprise	727,440	981,747	—	—	—

(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 2010-11 — (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
Mission Lighting District	Santa Barbara	18.	S	—	—	—	—	\$	—
—	—	—	—	Lighting and Lighting Maintenance	\$ 6,101	\$ 3,101	—	—	—
Mission Oaks Recreation and Park District	Sacramento	27.1	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	4,200,697	4,005,107	18,834	—	—
Mission Resource Conservation District	San Diego	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,246,914	1,280,795	—	—	—
Mission Springs Water District	Riverside	42.	O	—	—	—	—	66,178,768	11,599,413
—	—	—	—	Waste Disposal Enterprise	3,848,872	4,101,566	6,308,523	—	—
—	—	—	—	Water Enterprise	8,169,730	9,119,070	308,100	—	—
Mission Viejo Community Development Financing Authority	Orange	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,198,843	2,924,365	51,427,326	—	—
Mission Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,591	2,147	—	—	—
Mission-Soledad Fire Protection District	Monterey	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	176,308	176,131	—	—	—
Mi-Wuk-Sugar Pine Fire Protection District of Tuolumne County	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	405,153	338,605	—	—	—
Modesto Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	348,271,098	337,541,569	706,618,942	—	—
—	—	—	—	Recreation and Park	330,247	354,742	—	—	—
—	—	—	—	Water Enterprise	15,392,901	26,338,928	153,580,000	—	—
Modesto Irrigation District Financing Authority	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	10,793,528	14,810,895	253,835,000	—	—
Modesto Municipal Sewer District No. 1	Stanislaus	35.1	C	—	—	—	—	—	—
Modoc County Air Pollution Control District	Modoc	1.1	S	—	—	—	—	—	79,378
—	—	—	—	Air Pollution Control	89,531	79,378	—	—	—
Modoc County Public Improvement Corporation	Modoc	54.1	O	—	—	—	—	—	—
Modoc County Schools Joint Powers Authority	Modoc	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	247,683	245,580	—	—	—
Modoc Transportation Agency	Modoc	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	436,960	397,086	—	—	—
Mohawk Valley Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	24,779	8,803	—	—	—
Mojave Desert Air Quality Management District	San Bernardino	1.8	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	7,421,381	6,847,140	611,734	—	—
Mojave Desert and Mountain Integrated Waste Management Authority	San Bernardino	50.	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,009,970	2,851,505	5,677,365	—	—
Mojave Desert Resource Conservation District	San Bernardino	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	967,234	910,215	—	—	—
Mojave Public Utility District	Kern	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	234,865	384,001	—	—	—
—	—	—	—	Water Enterprise	1,245,273	1,068,864	28,697	—	—

(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 2010-11 — (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
Mojave Unified School District Educational Facilities Corporation	Kern	54.	O	Inactive	—	—	—	\$ —	—
Mojave Water Agency	San Bernardino	45.9	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	41,311,028	38,626,121	87,735,434	—	—
Mojave Water Agency Public Facilities Corporation	San Bernardino	54.	O	Inactive	—	—	—	—	—
Mokelumne Acres Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	314,379	257,509	—	—	—
Mokelumne Hill Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	12,723	17,540	—	—	—
Mokelumne Hill Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	157,541	464,009	—	—	—
Mokelumne Hill Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,860	5,932	—	—	—
Mokelumne Hill Sanitary District (Calaveras)	Calaveras	30.1	O	—	—	—	—	—	—
Mokelumne Hill Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	139,164	180,551	—	—	—
Mokelumne River Water and Power Authority	San Joaquin	50.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10,366	452,705	—	—	—
Mokelumne Rural Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,287,569	1,456,363	8,730	—	—
Mono City Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	32,518	43,814	—	—	—
Mono County Library Authority	Mono	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	1,062,307	1,280,553	—	—	—
Mono County Resource Conservation District	Mono	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	510	2,634	—	—	—
Montague Fire Protection District	Siskiyou	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	54,038	32,178	—	—	—
Montague Water Conservation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	515,195	385,602	—	—	—
Montalvo Municipal Improvement District	Ventura	15.2	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	721,946	761,627	—	—	—
Montara Lighting District	San Mateo	18.	S	—	—	—	—	—	195,670,010
—	—	—	—	Lighting and Lighting Maintenance	136,531	29,655	—	390,053,426	—
Montara Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,240,135	2,021,294	—	—	—
—	—	—	—	Water Enterprise	2,930,280	3,217,648	16,530,616	—	—
Monte Cristo Permanent Road Division	Main	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,175	—	—	—	—
Monte Rio Fire Protection District	Sonoma	7.	O	—	—	—	—	—	198,355
—	—	—	—	Fire Protection	263,549	305,934	95,177	388,114	—
Monte Rio Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	52,795	43,127	—	—	—
Monte Rio Recreation and Park District	Sonoma	27.1	O	—	—	—	—	—	—

(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 2010-11 — (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
Monte Rio Recreation and Park District — (continued)	Sonoma	27.1	O	—	—	—	—	\$	—
—	—	—	—	Recreation and Park	201,428	208,987	—	—	—
Monte Rosa Permanent Road Division No. 1 District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,700	62	—	—	—
Monte Vista County Water District Facilities Corporation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	178,549	436,974	9,965,000	—	—
Monte Vista Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	14,406,965	15,350,018	14,643,758	—	—
Montecito Fire Protection District	Santa Barbara	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	13,824,770	16,462,806	3,520,000	—	—
Montecito Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,848,239	3,945,975	14,520,000	—	—
Montecito Water District	Santa Barbara	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,083,357	13,598,059	25,936,437	—	—
—	—	—	—	Inactive	—	—	—	—	—
Monterey Bay Area Cooperative Library System	Monterey	50.	O	—	—	—	—	—	—
Monterey Bay Area Insurance Fund	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,002,330	3,414,421	4,130,000	—	—
—	—	—	—	Inactive	—	—	—	—	—
Monterey Bay Building Authority	Monterey	50.	O	—	—	—	—	—	—
Monterey Bay Unified Air Pollution Control District	Monterey	1.5	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	12,422,853	13,144,079	5,504	—	—
—	—	—	—	Financing or Constructing Facilities	2,239,996	31,496,304	32,305,000	—	—
Monterey County Financing Authority	Monterey	50.	S	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,510,010	3,598,241	—	—	—
Monterey County Liability and Property Self-Insurance Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	671,208	784,648	—	—	—
Monterey County Local Agencies Insurance Authority	Monterey	50.	S	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	254,707	435,764	—	—	—
Monterey County Power Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	434,241	402,591	—	—	—
Monterey County Resources Conservation District	Monterey	36.1	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	77,165,323	70,815,735	—	—	—
Monterey County Schools Insurance Group	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,268,312	9,226,189	—	—	—
Monterey County Schools Workers Compensation Joint Powers Agency	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	14,878,620	15,710,582	—	—	—
Monterey County Water Resource Agency	Monterey	8.14	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Monterey Park Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
Monterey Park Tract Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	56,380	60,222	—	—	—
Monterey Park Tract Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,473	2,245	—	5,891	2,245
Monterey Peninsula Airport District	Monterey	2.2	O	—	—	—	—	—	—

(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 2010-11 — (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 Peninsula Airport District — (continued)	Monterey	2.2	O	—	—	—	—	\$	—
—	—	—	—	Airport Enterprise	12,395,316	12,431,679	\$	—	—
Monterey Peninsula Regional Park District	Monterey	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	6,050,393	6,164,435	2,340,745	—	—
Monterey Peninsula Water Management District	Monterey	45.20	O	—	—	—	—	1,252,008	990,586
—	—	—	—	Flood Control and Water Conservation	7,359,614	7,981,446	—	—	—
—	—	—	—	Water Enterprise	1,859,782	3,665,198	24,100,000	—	—
Monterey Regional Waste Management Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	185,063	185,063	2,745,000	—	—
Monterey Regional Waste Management District	Monterey	10.2	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	19,956,171	18,492,039	2,624,935	—	—
Monterey Regional Water Pollution Control Agency District	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	19,139,880	20,533,253	36,247,799	—	—
Monterey-Salinas Transit	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	26,295,203	27,374,937	—	—	—
—	—	—	—	Transit Enterprise	2,982,749	2,982,749	—	—	—
Montezuma Fire Protection District (San Joaquin)	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	938,913	1,007,323	—	—	—
Montezuma Fire Protection District (Solano)	Solano	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	724,779	908,718	—	—	—
Montgomery Valley Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Monticello Cemetery District	Napa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	47,437	50,269	—	—	—
Moolamai Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	16,318	21,164	—	—	—
Morada Acres Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	25,912	33,153	—	—	—
Morada Estates Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,144	3,848	—	—	—
Morada Estates Water Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	110,241	93,215	—	—	—
Morada Manor Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,000	1,375	—	—	—
Morada Manor Water Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	23,639	26,525	—	—	—
Moraga/Orinda Fire Protection District	Contra Costa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	19,618,104	19,716,683	25,760,000	—	—
Moreno Valley Community Hospital District	Riverside	14.	O	—	—	—	—	—	—
Moreno Valley Community Services District	Riverside	5.1	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,923,901	5,709,696	—	—	—
—	—	—	—	Recreation and Park	13,807,392	12,779,147	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,368,262	1,117,781	—	—	—
Moreno Valley Public Facilities Financing Corporation	Riverside	54.1	C	—	—	—	—	—	—

(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 2010-11 — (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
Moreno Valley Public Facilities Financing Corporation — (continued)	Riverside	54.1	C	—	—	—	—	\$	\$
Morgan Hill Wastewater Facilities Financing Corporation	Santa Clara	—	—	Financing or Constructing Facilities	5,082,025	4,960,565	3,272,000	—	—
Morengo Basin Transit Authority	San Bernardino	50.	O	Financing or Constructing Facilities	158,578	383,578	2,970,000	—	—
Morengo Valley Community Services District	San Bernardino	—	—	Transit Enterprise	2,166,580	2,998,184	—	—	—
—	—	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	528,024	528,024	11,862	—	—
—	—	—	—	Governmental Services	84,285	86,362	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,116	4,116	—	—	—
—	—	—	—	Recreation and Park	247,071	247,071	—	—	—
Moro Hills Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	67,714	44,745	—	—	—
Mortara Circle Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,817	4,462	—	—	—
Mosquito and Vector Management District of Santa Barbara County	Santa Barbara	21.	O	—	—	—	—	—	—
Mosquito Fire Protection District	El Dorado	7.	O	Pest Control	936,173	931,978	—	—	—
Moss Landing County Sanitation District (Monterey)	Monterey	31.	S	Fire Protection	354,876	359,899	150,280	—	—
—	—	—	—	Waste Disposal Enterprise	278,890	243,772	279,250	—	—
—	—	11.2	O	Harbor and Port Enterprise	2,832,460	2,516,453	5,628,917	—	—
Moulton-Niguel Water District	Orange	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	23,049,707	18,736,306	27,537,145	—	—
—	—	—	—	Water Enterprise	53,175,970	52,864,418	118,100,634	—	—
Mount San Jacinto Winter Park Corporation	Riverside	54.	O	Financing or Constructing Facilities	39,211	854,913	9,330,000	—	—
Mountain Area Regional Transit Authority	San Bernardino	50.	O	Transit Enterprise	2,334,515	2,878,084	—	—	—
Mountain Community Medical Services District dba Trinity Hospital	Trinity	14.	O	Hospital Enterprise	13,270,408	12,923,809	580,139	—	—
Mountain Gate Community Services District	Shasta	5.1	O	Fire Protection	34,563	190,276	135,136	—	—
—	—	—	—	Water Enterprise	724,128	870,158	—	—	—
Mountain House Community Services District	San Joaquin	5.1	O	Governmental Services	—	—	—	31,345,217	12,053,103
—	—	—	—	Lighting and Lighting Maintenance	44,487	9,534	—	—	—
—	—	—	—	Local and Regional Planning or Development	5,136,769	3,018,175	306,238,671	—	—
—	—	—	—	Police Protection and Personal Safety	1,443,621	2,986,079	—	—	—
—	—	—	—	Recreation and Park	265,823	676,007	—	—	—

(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 2010-11 — (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
Mountain House Community Services District — (continued)	San Joaquin	5.1	O	Streets and Roads - Construction and Maintenance	3,235,723 \$	814,118 \$	—	31,345,217 \$	12,053,103
—	—	—	—	Waste Disposal Enterprise	1,225,777	1,686,457	104,425,933	—	—
—	—	—	—	Water Enterprise	1,211,330	1,822,588	85,884,154	—	—
Mountain Meadows Community Services District	Kern	5.1	O	Streets and Roads - Construction and Maintenance	203,003	168,496	79,835	—	—
—	Stanislaus	50.	O	Local and Regional Planning or Development	1,228,994	1,086,152	—	—	—
Mountain Valley Emergency Medical Services Agency	Main	29.	S	Streets and Roads - Construction and Maintenance	1,881	—	—	—	—
—	Stanislaus	7.	O	Fire Protection	151,500	85,758	—	—	—
Mountain View Fire Protection District	—	—	—	Waste Disposal Enterprise	5,854,669	4,348,046	380,229	—	—
—	Contra Costa	30.1	O	Recreation and Park	25,681,000	19,646,000	32,800,000	—	—
Mountain View Sanitary District (Contra Costa)	—	—	—	Resource Conservation	15	—	—	—	—
—	Santa Clara	27.6	C	Recreation and Park	21,604,144	23,551,950	434,823	—	—
—	Los Angeles	50.	O	Electric Enterprise	132,518,809	120,129,742	362,570,000	—	—
—	Los Angeles	50.	O	Health	262,487	192,481	—	—	—
Mountains Conservation and Education Authority	Riverside	27.4	O	Recreation and Park	11,181,283	9,033,155	—	170,509	285,108
—	—	—	—	Fire Protection	399,351	531,001	402,639	—	—
Mountains Recreation and Conservation Authority	Siskiyou	7.	O	Recreation and Park	627,442	657,272	—	706,600	375,269
—	—	—	—	Cemetery	54,022	52,009	—	—	—
MSR Public Power Agency	—	—	—	Fire Protection	95,878	121,311	—	—	—
—	—	—	—	Governmental Services	178,704	77,472	—	—	—
Mt. Diablo Health Care District	—	—	—	Recreation and Park	14,099	32,447	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	104,551	92,968	—	—	—
Mt. Diablo Health Care District	Inyo	4.	O	Water Enterprise	—	—	—	—	—
—	—	—	—	Self Insurance	11,312,303	16,692,727	—	—	—
Mt. San Jacinto Winter Park Authority	Main	5.1	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Mt. Shasta Fire Protection District	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Mt. Shasta Recreation and Park District	Siskiyou	27.1	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Mt. Whitney Cemetery District	Inyo	4.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Muir Beach Community Services District	Main	5.1	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Municipal Improvement Corporation of Los Angeles	Los Angeles	54.1	C	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Municipal Pooling Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—

(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 2010-11 — (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
Municipal Sewer District No. 1 of the City of Ripon	San Joaquin	35.1	C	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	1,284,307	989,572	2,320,000	—	—
Municipal Water District of Orange County	Orange	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	149,591,889	150,151,294	—	—	—
Municipal Water District of Orange County Water Facilities Corporation	Orange	54.	O	Inactive	—	—	—	—	—
Muroc Hospital District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	121,489	96,648	—	—	—
Murphys Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	66,109	31,247	—	—	—
Murphys Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	341,007	328,679	134,932	—	—
Murphys Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	43,554	21,551	—	—	—
Murphys Sanitary District (Calaveras)	Calaveras	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	954,728	887,570	338,976	—	—
Murray Park Sewer Maintenance District	Main	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	79,849	60,305	—	—	—
Murieta Community Services District	Riverside	5.1	C	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,604,556	8,594,115	—	—	—
Murieta Fire Protection District	Riverside	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	9,868,757	11,513,181	—	—	—
Murieta Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	372,075	345,126	—	—	13,879
Myers Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	13,879	13,916	—	27,812	—
Myers Flat Maintenance District (Humboldt)	Humboldt	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,692	242	—	47,045	1,692
Mystic Mine Road Community Services District	Nevada	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,526	8,024	—	—	—
Naglee Burk Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	615,073	584,705	—	—	—
Napa Berryessa Resort Improvement District	Napa	27.5	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	428,142	432,191	—	214,877	66,790
—	—	—	—	Water Enterprise	322,984	517,704	—	—	—
Napa County Flood Control and Water Conservation District	Napa	8.16	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	30,712,349	15,745,479	34,898,738	—	—
Napa County Flood Protection and Watershed Authority	Napa	8.42	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	13,296,650	5,525,213	32,000,000	—	—
Napa County Mosquito Abatement District	Napa	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,015,230	1,909,574	—	—	—
Napa County Public Improvement Corporation	Napa	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	32	3,908,182	30,590,000	—	—
Napa County Regional Park and Open Space District	Napa	27.2	O	—	—	—	—	—	—

(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 2010-11 — (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
Napa County Regional Park and Open Space District — (continued)	Napa	27.2	O	—	—	—	—	\$	—
Napa County Resource Conservation District	Napa	36.1	O	Recreation and Park	928,955 \$	587,560 \$	—	—	—
Napa County Transportation Agency	Napa	50.	O	Resource Conservation	1,548,717	1,425,153	—	—	—
Napa Sanitation District	Napa	31.	O	Transit Enterprise	2,872,731	1,558,772	—	—	—
Narcotics Council	Solano	50.	O	Transit Enterprise	8,381,368	8,338,316	—	—	—
Nashville Trails Community Services District	El Dorado	5.1	O	Waste Disposal Enterprise	20,306,636	18,772,380	36,207,972	—	—
National City Joint Powers Financing Authority	San Diego	50.	C	Inactive	22,539	—	—	—	—
Natomas Fire Protection District	Sacramento	7.	S	Streets and Roads - Construction and Maintenance	332,513	331,829	3,115,000	—	—
Needles Public Financing Authority	San Bernardino	50.	C	Financing or Constructing Facilities	1,871,435	3,043,412	—	—	—
Needles Public Utility Authority	San Bernardino	50.	C	Fire Protection	214,833	329,770	3,839,896	—	—
Net Six Joint Powers Authority	San Mateo	50.	O	Financing or Constructing Facilities	7,072,774	5,966,337	29,762,738	—	—
Nevada Cemetery District	Nevada	4.	O	Electric Enterprise	1,231,613	1,712,925	—	—	—
Nevada County Consolidated Fire District	Nevada	7.	O	Waste Disposal Enterprise	1,877,326	2,800,567	—	—	—
Nevada County Resource Conservation District	Nevada	36.1	O	Water Enterprise	118,376	221,004	—	—	—
Nevada Irrigation District	Nevada	52.	O	Fire Protection	407,001	538,973	—	—	—
Nevada-Sierra In-Home Supportive Services Public Authority	Nevada	50.	O	Cemetery	4,661,994	5,028,918	582,991	2,993,154	2,993,154
New Jerusalem Drainage District (San Joaquin)	San Joaquin	6.2	O	Fire Protection	336,968	779,030	—	—	—
New Mariposa Drainage District (San Joaquin)	San Joaquin	6.5	O	Resource Conservation	10,843,529	5,943,084	7,574,000	—	—
New Stone Water District	Madera	41.	O	Electric Enterprise	30,025,473	25,404,927	22,957,501	—	—
Newark Unified School District School Building Corporation	Alameda	54.	O	Water Enterprise	1,198,437	1,206,550	—	—	—
Newark Unified School District School Building Corporation No. 2	Alameda	54.1	O	Governmental Services	97,969	65,575	178,000	—	—
				Drainage and Drainage Maintenance	4,081	84	—	—	—
				Drainage and Drainage Maintenance	—	—	—	—	—
				Inactive	—	—	—	—	—
				Inactive	—	—	—	—	—

(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 2010-11 — (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
Newberry Community Services District	San Bernardino	5.1	O	—	—	—	—	\$	—
—	—	—	—	Fire Protection	136,411	109,611	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,210	8,698	—	—	—
—	—	—	—	Recreation and Park	100,563	102,910	—	—	—
Newcastle - Rocklin - Gold Hill Cemetery District	Placer	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,426,340	689,680	—	—	181,715
Newcastle Fire Protection District	Placer	7.	O	—	—	—	—	395,380	—
—	—	—	—	Fire Protection	405,576	493,357	73,961	109,360	9,557
Newcastle Lighting District	Placer	18.	S	—	9,557	4,205	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
Newcastle Sanitary District (Placer)	Placer	30.1	O	—	1,246,980	208,028	4,464,982	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
Newell County Water District	Modoc	42.	O	—	—	—	—	—	—
—	—	—	—	Water Disposal Enterprise	39,602	61,730	—	—	—
—	—	—	—	Water Enterprise	55,305	73,710	—	—	—
Newhall County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,713,415	94,100	14,150,290	—	—
—	—	—	—	Water Enterprise	—	10,943,138	—	—	—
Newman Drainage District (Stanislaus)	Stanislaus	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	49,054	56,967	225,000	—	—
Newport Beach Public Facilities Corporation	Orange	54.	C	—	1,497,193	4,782,789	126,660,000	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
Newville Cemetery District	Glenn	4.	O	—	694	510	—	—	—
—	—	—	—	Cemetery	—	—	—	—	—
Nicolaus Cemetery District	Sutter	4.	O	—	25,950	28,213	—	—	—
—	—	—	—	Cemetery	—	—	—	—	—
Niland County Service Area No. 1 (Imperial)	Imperial	34.	S	—	12,908	7,536	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
Niland Fire Protection District	Imperial	7.	O	—	323,188	370,054	—	—	—
—	—	—	—	Fire Protection	—	—	—	—	—
Niland Sanitary District (Imperial)	Imperial	30.1	O	—	931,571	402,623	419,000	4,642,228	246,895
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
Nipomo Community Services District	San Luis Obispo	5.1	O	—	13,242	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	19,069	22,271	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,329,207	1,607,452	658,569	—	—
—	—	—	—	Waste Disposal Enterprise	3,962,042	3,709,956	3,496,000	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Nipomo Lighting District	San Luis Obispo	18.	S	—	34,858	19,162	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
No-Mans Land Fire Protection District	Yolo	7.	O	—	33,295	31,162	—	—	—
—	—	—	—	Fire Protection	—	—	—	—	—
North Bay Cooperative Library District	Sonoma	50.	O	—	576,654	647,663	—	—	—
—	—	—	—	Library Services	—	—	—	—	—
North Bay Schools Insurance Authority	Solano	50.	O	—	—	—	—	—	—

(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 2010-11 — (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 Bay Schools Insurance Authority — (continued)	Solano	50.	0	Self Insurance	—	—	—	\$	—
North Bay Water District	Sonoma	41.	0	Water Enterprise	17,870,673	15,052,398	—	—	—
North Central Fire Protection District	Fresno	7.	0	Water Enterprise	1,246	2,856	—	—	—
North Coast County Water District	San Mateo	—	—	Ambulance Service	727,754	663,801	—	—	—
North Coast County Water District	San Mateo	—	—	Fire Protection	5,821,914	5,811,754	4,023,474	—	—
North Coast Emergency Medical Services District	Humboldt	42.	0	Water Enterprise	9,351,517	8,750,065	6,655,000	—	—
North Coast Railroad Authority	Mendocino	—	—	Health	424,388	464,094	—	—	—
North Coast Schools Insurance Group	Humboldt	38.15	0	Transit Enterprise	1,259,717	4,685,478	457,737	—	—
North Coast Schools Medical Insurance Group	Humboldt	50.	0	Self Insurance	5,624,468	5,542,262	—	—	—
North Coast Unified Air Quality Management District	Humboldt	50.	0	Self Insurance	31,437,068	32,104,962	—	—	—
North County Cemetery District	San Diego	—	—	Air Pollution Control	5,051,527	4,598,741	1,325,000	—	—
North County Dispatch Joint Powers Agency	San Diego	4.	0	Cemetery	1,042,188	1,331,738	1,818,243	—	—
North County Fire Protection District (Monterey)	Monterey	50.	0	Governmental Services	3,338,902	3,287,692	—	—	—
North County Fire Protection District (San Diego)	San Diego	7.	0	Fire Protection	5,515,423	8,565,964	3,432,389	7,384,540	4,404,473
North County Library Authority	Santa Clara	7.	0	Fire Protection	13,077,736	15,208,065	2,186,840	—	—
North County Lighting District	Santa Barbara	50.	0	Library Services	1,038,622	902,746	—	—	—
North County Public Recreation District	Monterey	18.	S	Lighting and Lighting Maintenance	406,993	392,726	—	—	—
North Delta Water Agency	Sacramento	27.1	0	Recreation and Park	1,393,529	1,196,849	—	—	—
North Dos Palos Water District	Merced	45.28	0	Water Enterprise	536,161	864,386	—	—	—
North Edwards Water District	Kern	41.	0	Water Enterprise	2,942	1,257	18,565	—	—
North Highlands Recreation and Park District	Sacramento	42.	0	Water Enterprise	418,334	195,738	—	—	—
North Humboldt Recreation and Park District	Humboldt	27.1	0	Recreation and Park	1,499,210	1,684,283	—	—	—
North Kern Cemetery District	Kern	27.1	0	Recreation and Park	641,791	699,419	—	—	—
		4.	0		—	—	—	—	—

(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 2010-11 — (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 Kern Cemetery District — (continued)	Kern	4.	O	—	—	—	—	\$	—
—	—	—	—	Cemetery	1,151,206	682,098	—	—	—
North Kern Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,138,280	7,575,155	6,270,000	—	—
North Kern-South Tulare Hospital District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	11,199,728	10,087,540	7,115,000	—	—
North Lake Tahoe Public Finance Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,312,397	2,268,148	375,000	—	—
North Marin Water District	Main	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	193,867	169,931	—	—	—
—	—	—	—	Water Enterprise	13,922,031	15,102,548	19,511,353	—	—
North McHenry #2 Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,125	1,094	—	—	—
North McHenry Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,732	24,663	—	—	—
North Oaks Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,444	4,730	—	—	—
North Oaks Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,241	4,463	—	—	—
North of the River Municipal Water District	Kern	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,027,974	6,485,432	161,392	—	—
North of the River Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	16,131,631	15,110,426	—	—	—
North of the River Sanitary District No. 1 (Kern)	Kern	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,552,574	2,726,706	16,330,654	—	—
North Orange County Liability and Property Self-Insurance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,971,794	2,910,585	—	—	—
North Rio Vista Levee Maintenance (Solano)	Solano	16.5	O	—	—	—	—	—	—
North San Diego County Transit District	San Diego	38.14	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	79,101,761	127,598,152	34,000,000	—	—
—	—	—	—	Transit Enterprise	3,644,201	3,858,626	34,000,000	—	—
North San Joaquin Water Conservation District	San Joaquin	46.4	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	250,463	381,859	—	—	—
North San Juan Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	228,751	219,847	57,458	—	—
North San Mateo County Sanitation District (San Mateo)	San Mateo	31.	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	18,932,839	17,191,605	3,377,251	1,234,150	1,461,308
North Sonoma County Hospital District	Sonoma	14.	C	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	36,202,525	35,487,649	8,315,000	—	—
North Tahoe Building Corporation	Placer	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	836,092	4,891,030	6,465,000	—	—
North Tahoe Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	6,266,676	8,007,150	57,358	—	—
—	—	—	—	Fire Protection	3,076,577	4,007,516	51,416	—	—

(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 2010-11 — (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 Tahoe Public Utility District	Placer	40.1	O	—	—	—	—	\$ 8,372,385	\$ 3,800,000
—	—	—	—	Recreation and Park	1,465,157	1,501,680	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,689,464	5,067,134	162,004	—	—
—	—	—	—	Water Enterprise	4,219,145	2,670,048	6,019,064	—	—
North Valley Schools Insurance Group	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,690,807	9,850,912	—	—	—
North West Kern Resource Conservation District	Kern	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	126,558	157,787	—	—	—
North Willows County Service Area (Glenn)	Glenn	34.	S	—	—	—	—	141,918	33,920
—	—	—	—	Drainage and Drainage Maintenance	33,920	18,625	—	—	—
North Wilson Way Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,909	5,751	—	—	—
North Yuba Water District	Yuba	42.	O	—	—	—	—	1,715,367	327,341
—	—	—	—	Water Enterprise	1,141,636	1,045,911	2,110,296	—	—
Northeast Stockton Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	63,955	35,907	—	—	—
—	—	—	—	Waste Disposal Enterprise	179,582	213,645	—	171,311	32,008
Northeastern Joint Powers Authority	Glenn	5.1	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,865,244	2,948,019	—	—	—
—	—	—	—	Self Insurance	8,107,922	11,084,609	—	—	—
—	—	—	—	Self Insurance	3,871,158	3,779,522	—	—	—
—	—	—	—	Self Insurance	7,714,467	7,766,539	—	—	—
—	—	—	—	Self Insurance	42,058,250	40,787,365	431,000,000	—	—
—	—	—	—	Electric Enterprise	8,633,028	8,378,218	6,438,542	—	—
—	—	—	—	Electric Enterprise	24,896,432	32,233,894	50,356,042	—	—
—	—	—	—	Electric Enterprise	236,879,172	238,769,119	935,965,000	—	—
—	—	—	—	Electric Enterprise	37,118,988	36,392,464	—	—	—
—	—	—	—	Self Insurance	6,636,093	6,961,601	—	—	—
—	—	—	—	Self Insurance	2,067,224	2,049,133	—	—	—
—	—	—	—	Self Insurance	57,867,759	53,192,696	48,961,200	559,074	510,778
—	—	—	—	Hospital Enterprise	—	—	—	—	—
—	—	—	—	Self Insurance	5,645,234	5,666,242	—	—	—

(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 2010-11 — (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
Northern Salinas Valley Mosquito Abatement District	Monterey	21.	O	Pest Control	—	—	—	\$ 2,283,883	\$ 1,336,404
Northern Sierra Air Quality Management District	Nevada	1.5	O	Air Pollution Control	1,444,532	950,070	—	—	—
Northern Sonoma County Air Pollution Control District	Sonoma	1.1	S	Air Pollution Control	2,067,618	1,441,488	—	—	—
NorthNet Library System	Sonoma	50.	O	Library Services	2,205,999	2,233,499	—	—	—
Northshore Fire Protection District	Lake	7.	O	Fire Protection	1,938,752	1,924,546	—	—	—
Northstar Community Services District	Placer	5.1	O	Fire Protection	1,770,416	1,757,419	23,818	—	—
—	—	—	—	Fire Protection	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,925,234	7,153,153	—	—	—
—	—	—	—	Water Enterprise	2,007,149	2,120,533	—	—	—
Northwest Airport Area Corporation	Orange	54.	O	Inactive	1,137,031	1,691,519	—	—	—
Northwest Lassen Fire Protection District	Lassen	7.	O	Fire Protection	—	—	—	—	—
—	—	—	—	Fire Protection	10,559	7,077	—	—	—
Northwest Mosquito and Vector Control District	Riverside	21.	O	Pest Control	2,261,773	2,008,225	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,575,641	1,575,641	16,770,000	—	—
Nonwalk Community Facilities Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
Novato Fire Protection District	Main	7.	O	Fire Protection	23,021,691	22,068,071	3,169,740	45,299,923	19,874,718
—	—	—	—	Waste Disposal Enterprise	16,713,844	17,588,621	81,329,083	—	—
Novato Sanitary District (Marin)	Main	30.1	O	Harbor and Port Enterprise	499,610	455,932	240,337	115,185	82,802
—	—	—	—	Lighting and Lighting Maintenance	1,572	3,672	—	27,470	3,672
Noyo Harbor District	Mendocino	11.3	O	Lighting and Lighting Maintenance	983,804	882,016	—	2,300,869	757,587
—	—	—	—	Lighting and Lighting Maintenance	340,854	332,998	—	773,281	337,656
Noyo Lighting District	Mendocino	18.	S	Lighting and Lighting Maintenance	333,109	203,936	—	1,239,744	208,219
—	—	—	—	Lighting and Lighting Maintenance	746,654	678,208	—	3,750,115	484,387
Number 10006 Maintenance District (Los Angeles)	Los Angeles	19.	S	Lighting and Lighting Maintenance	83,599	76,133	—	31,803	3,022
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	3,545,342	388,420
Number 10032 Maintenance District (Los Angeles)	Los Angeles	19.	S	Lighting and Lighting Maintenance	639,777	594,084	—	333,531	70,317
—	—	—	—	Lighting and Lighting Maintenance	70,968	42,242	—	609,685	261
Number 10038 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	—	—
Number 10045 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	—	—
Number 10049 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	—	—
Number 10066 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	—	—
Number 10075 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	—	—
Number 10076 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	—	—

(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 2010-11 — (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 10076 Maintenance District (Los Angeles) — (continued)	Los Angeles	19.	S	—	—	—	—	\$ 609,685	\$ 261
Number 1472 Maintenance District (Los Angeles)	Los Angeles	19.	S	Lighting and Lighting Maintenance	205,413	190,087	\$	944,054	249,425
Number 1575 Maintenance District (Los Angeles)	Los Angeles	19.	S	Lighting and Lighting Maintenance	251,881	200,966	—	611,739	278,200
Number 1616 Maintenance District (Los Angeles)	Los Angeles	19.	S	Lighting and Lighting Maintenance	280,742	120,136	—	1,662,982	182,936
Number 1687 Maintenance District (Los Angeles)	Los Angeles	19.	S	Lighting and Lighting Maintenance	3,087,179	2,383,690	—	50,680,629	11,814,632
Number 1687 Maintenance District (Los Angeles)	Los Angeles	19.	S	Lighting and Lighting Maintenance	13,176,820	14,111,015	—	3,712,980	893,668
Number 1744 Maintenance District (Los Angeles)	Los Angeles	19.	S	Lighting and Lighting Maintenance	920,791	1,270,154	—	2,135,863	682,281
Number 1866 Maintenance District (Los Angeles)	Los Angeles	19.	S	Lighting and Lighting Maintenance	687,621	413,654	—	724,941	183,363
Nyo Water District	San Joaquin	41.	O	Lighting and Lighting Maintenance	231,016	221,997	—	—	—
Oak Flat Water District	Stanislaus	41.	O	Inactive	—	—	—	—	—
Oak Grove Cemetery District (Fresno)	Fresno	4.	O	Water Enterprise	363,244	375,457	—	—	—
Oak Grove Cemetery District (Tuolumne)	Tuolumne	4.	O	Cemetery	165,552	208,810	—	—	—
Oak Hill Cemetery District	Santa Barbara	4.	O	Cemetery	10,501	30,514	—	—	—
Oak Knoll Lighting District	Menocino	18.	S	Cemetery	401,113	444,875	—	21,334	4,093
Oak Knoll Sewer Maintenance District	San Mateo	35.3	S	Lighting and Lighting Maintenance	9,124	4,093	—	390,053,426	195,670,010
Oak Park Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Waste Disposal Enterprise	115,841	60,519	—	—	—
Oak Valley Hospital District	Stanislaus	14.	O	Inactive	—	—	—	—	—
Oakdale Fire Protection District	Stanislaus	7.	O	Hospital Enterprise	52,602,533	49,386,581	70,600,000	—	—
Oakdale Irrigation District	Stanislaus	52.	O	Fire Protection	1,619,689	1,497,315	3,035	—	—
Oakdale Irrigation District Financing Corporation	Stanislaus	—	—	Electric Enterprise	13,289,116	4,238,560	—	—	—
Oakdale Union Elementary School District Capital Facilities Corporation	Stanislaus	54.1	O	Water Enterprise	7,753,184	14,174,978	31,615,000	—	—
Oakland-Alameda County Coliseum Authority	Alameda	50.	O	Inactive	—	—	—	—	—
Oakwood Lake Water District	San Joaquin	41.	O	Inactive	—	—	—	—	—
				Financing or Constructing Facilities	42,771,646	46,089,073	245,095,000	—	—

(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 2010-11 — (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
Oakwood Lake Water District — (continued)	San Joaquin	41.	O	Water Enterprise	—	—	—	\$	—
Obrien-Shasta Lake Estates Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	\$ 799,908	\$ 845,315	—	—	—
Occidental Community Services District	Sonoma	5.1	O	Fire Protection	317,948	218,441	25,250	303,304	249,356
				Lighting and Lighting Maintenance	20,450	15,457	—	—	—
				Recreation and Park	1	—	—	—	—
				Water Enterprise	82,575	59,068	24,705	—	—
Occidental County Sanitation District (Sonoma)	Sonoma	31.	S	Waste Disposal Enterprise	725,688	665,508	—	—	—
Oceanco Community Services District	San Luis Obispo	5.1	O	Fire Protection	842,849	1,008,842	—	—	—
				Waste Disposal Enterprise	792,926	870,171	—	—	—
				Water Enterprise	1,996,372	2,440,455	245,819	—	—
Oceanside Building Authority District	San Diego	50.	C	Financing or Constructing Facilities	803,023	795,775	7,570,000	—	—
Oceanside Public Financing Authority	San Diego	50.	C	Financing or Constructing Facilities	10,273,666	5,343,946	40,510,000	—	—
Oceanside Small Craft Harbor District	San Diego	11.5	C	Harbor and Port Enterprise	5,479,566	6,116,715	2,766,644	—	—
Ocotillo Fire Protection District	Imperial	7.	S	Water Enterprise	205,166	164,179	—	—	—
Ojai Basin Groundwater Management Agency	Ventura	45.33	O	Waste Disposal Enterprise	8,634,370	7,134,712	11,205,000	—	—
Ojai Valley Sanitary District (Ventura)	Ventura	30.1	O	Flood Control and Water Conservation	7,321	6,531	—	—	—
Ojai Water Conservation District	Ventura	46.4	O	Fire Protection	271,654	236,491	27,027	—	—
Olancho Community Services District	Inyo	5.1	O	Water Enterprise	596,987	471,889	—	—	—
Olcese Water District	Kern	41.	O	Fire Protection	691,928	582,851	—	—	—
Olivehurst Public Utility District	Yuba	40.3	O	Recreation and Park	1,189,046	2,546,346	—	—	—
				Waste Disposal Enterprise	2,574,327	1,763,317	—	—	—
				Water Enterprise	2,359,417	1,932,124	1,269,124	—	—
Olivemhain Municipal Water District	San Diego	44.	O	Electric Enterprise	41,174	48,372	—	1,159,589	1,159,589
				Waste Disposal Enterprise	3,978,679	3,660,769	—	—	—
				Water Enterprise	39,485,199	40,511,664	50,535,000	—	—
Olympic Tract Lighting District	Stanislaus	18.	S	Lighting and Lighting Maintenance	14,568	13,997	—	22,403	13,997
Omitrans	San Bernardino	50.	O	Transit Enterprise	66,856,099	66,862,695	—	—	—

(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 2010-11 — (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
Omnitrans — (continued)	San Bernardino	50.	0	—	—	—	—	\$	—
—	—	—	—	Transit Enterprise	1,473,158	11,729,994	\$	—	—
Omochueme - Hatnell Water District	Sacramento	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	105,826	145,077	—	—	—
Opal Cliffs Recreation and Park District	Santa Cruz	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	47,969	43,555	—	—	—
Ophir Hill Fire Protection District	Nevada	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	578,604	654,479	—	—	—
Orange County Cemetery District	Orange	4.	0	—	—	—	—	5,976,678	1,523,229
—	—	—	—	Cemetery	3,743,314	2,744,215	—	—	—
Orange County Cities Airport Authority	Orange	50.	0	—	—	—	—	—	—
Orange County Civic Center Authority	Orange	50.	0	Inactive	—	—	—	—	—
Orange County Fire Authority	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Ambulance Service	4,657,381	—	—	—	—
—	—	—	—	Fire Protection	242,816,568	252,710,865	16,866,359	—	—
Orange County Flood Control District	Orange	8.17	S	—	—	—	—	698,319,700	68,636,793
—	—	—	—	Flood Control and Water Conservation	145,474,771	95,188,917	—	—	—
Orange County Fringe Benefit Joint Powers Agreement	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,323,517	3,377,810	—	—	—
Orange County Public Facilities Corporation	Orange	54.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,600,002	2,600,000	4,063,528	—	—
Orange County Public Financing Authority	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	82,521,338	82,280,494	267,455,000	—	—
Orange County Sanitation District	Orange	31.	0	—	—	—	—	79,329,000	36,887,000
—	—	—	—	Waste Disposal Enterprise	330,755,807	227,788,012	1,407,155,000	—	—
Orange County Sanitation District Financing Corporation	Orange	54.1	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	28,404,375	220,164,375	1,407,155,000	—	—
Orange County Transportation Authority	Orange	38.1	0	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	28,950,264	48,472,851	2,801,620	—	—
—	—	—	—	Transit Enterprise	212,728,354	216,858,320	2,801,620	—	—
Orange County Vector Control District	Orange	21.	0	—	—	—	—	—	—
—	—	—	—	Pest Control	10,582,435	13,241,336	—	—	—
Orange County Water District	Orange	45.11	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	103,880,639	120,563,238	489,294,002	—	—
Orange Cove Fire Protection District	Fresno	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	311,164	270,316	—	—	—
Orange Cove Irrigation District	Fresno	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,294,030	4,280,701	17,077,888	—	—
Orange Cove Police Protection District	Fresno	25.	0	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	37,481	15,894	—	—	—
Orangevale Recreation and Park District	Sacramento	27.1	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,659,073	2,588,005	1,419,724	—	—
Orchard Dale Water District	Los Angeles	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,377,122	3,136,035	112,129	—	—

(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 2010-11 — (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		
Ord Bend Community Services District	Glenn	5.1	O	—	—	—	—	\$	101,732	\$	18,061
—	—	—	—	Recreation and Park	18,194	14,978	—	—	—	—	—
Ord Fire Protection District	Glenn	7.	O	—	—	—	—	—	42,101	—	18,646
—	—	—	—	Fire Protection	18,785	13,701	—	—	—	—	—
Orestimba Creek Flood Control District	Stanislaus	8.32	O	—	—	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	7,683	650	—	—	—	—	—
Organization of Self-Insured Schools	Fresno	50.	O	—	—	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,199,925	4,583,031	—	—	—	—	—
Orick Community Services District	Humboldt	5.1	O	—	—	—	—	—	—	—	—
—	—	—	—	Fire Protection	47,493	15,757	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	249,073	928	—	—	—	—	—
—	—	—	—	Water Enterprise	70,520	68,479	102,738	—	—	—	—
Orland Cemetery District	Glenn	4.	O	—	—	—	—	—	—	—	—
—	—	—	—	Cemetery	375,961	354,096	—	—	—	—	—
Orland Fire Protection District	Glenn	7.	S	—	—	—	—	—	—	—	—
—	—	—	—	Fire Protection	125,505	118,229	—	—	—	—	—
Orland-Artois Water District	Glenn	41.	O	—	—	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,525,709	1,669,827	12,720,145	—	—	—	—
Oreans Community Services District	Humboldt	5.1	O	—	—	—	—	—	—	—	—
—	—	—	—	Water Enterprise	109,510	108,558	73,150	—	—	—	—
Oro Loma Sanitary District (Alameda)	Alameda	30.1	O	—	—	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	18,955,466	18,550,323	—	—	—	—	—
Oro Loma Water District	Fresno	41.	O	—	—	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,596	5,054	—	—	—	—	—
Oro Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	38,586	23,568	—	—	—	—	—
Orosi Memorial District	Tulare	20.	O	—	—	—	—	—	—	—	—
—	—	—	—	Memorial	87,000	78,729	—	—	—	—	—
Orosi Public Utility District	Tulare	40.1	O	—	—	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	42,694	35,671	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	774,614	891,948	202,000	—	—	—	—
—	—	—	—	Water Enterprise	534,823	607,072	—	—	—	—	—
Oroville Cemetery District	Butte	4.	O	—	—	—	—	—	725,076	—	181,265
—	—	—	—	Cemetery	540,649	650,104	—	—	—	—	—
Oroville Mosquito Abatement District	Butte	21.	O	—	—	—	—	—	—	—	—
—	—	—	—	Pest Control	163,548	136,102	—	—	—	—	—
Otay Water District	San Diego	44.	O	—	—	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,956,468	3,431,869	—	—	—	—	—
—	—	—	—	Water Enterprise	68,956,102	78,089,888	117,556,010	—	—	—	—
Owl Creek Flood Control and Water Conservation District	Modoc	8.2	O	—	—	—	—	—	—	—	—
Oxnard Drainage District No. 1 (Ventura)	Ventura	6.2	O	—	—	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	49,195	37,067	—	—	—	—	—
Oxnard Drainage District No. 2 (Ventura)	Ventura	6.2	O	—	—	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	163,013	192,401	—	—	—	—	—

(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 2010-11 — (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
Oxnard Harbor District	Ventura	11.2	O	—	—	—	—	\$	—
Pacheco Pass Water District	San Benito	41.	O	Harbor and Port Enterprise	\$ 10,670,591	\$ 12,659,403	\$ 25,545,000	—	—
Pacheco Storm Water District (San Benito)	San Benito	37.3	O	Water Enterprise	27,388	26,630	—	—	—
Pacheco Water District	Merced	41.	O	Flood Control and Water Conservation	673	—	1,612,524	—	—
Pacific Fruitridge Fire Protection District	Sacramento	7.	O	Water Enterprise	2,364,580	2,187,819	—	—	—
Pacific Gardens Sanitary District (San Joaquin)	San Joaquin	31.	S	Fire Protection	2,794,997	3,189,076	—	—	—
Pacific Library Partnership	San Mateo	50.	O	Waste Disposal Enterprise	1,125,478	1,186,096	—	—	—
Pacific Manor Maintenance District (Humboldt)	Humboldt	19.	S	Library Services	2,767,088	2,566,988	—	5,255	1,286
Pacific Reefs Water District	Mendocino	41.	O	Lighting and Lighting Maintenance	1,286	838	—	—	—
Pacific View Lighting District	Sonoma	18.	S	Water Enterprise	20,624	12,769	—	—	—
Padre Dam Municipal Water District	San Diego	44.	O	Lighting and Lighting Maintenance	309	172	—	—	—
Pajaro County Sanitation District (Monterey)	Monterey	31.	S	Recreation and Park	4,318,705	4,105,553	6,072,205	—	—
Pajaro Storm Drain Maintenance District (Santa Cruz)	Santa Cruz	37.2	S	Waste Disposal Enterprise	13,874,202	11,971,044	3,674,824	—	—
Pajaro Valley Cemetery District	Santa Cruz	4.	O	Water Enterprise	33,662,044	34,286,194	66,736,860	—	—
Pajaro Valley Fire Protection District	Santa Cruz	7.	O	Waste Disposal Enterprise	783,234	1,106,466	248,000	—	—
Pajaro Valley Water Management Agency	Santa Cruz	45.32	O	Drainage and Drainage Maintenance	824,762	1,194,455	—	—	—
Pajaro/Sunny Mesa Community Services District	Monterey	5.1	O	Cemetery	819,696	651,320	—	4,313,135	1,421,951
Palm Drive Health Care District	Sonoma	14.	O	Fire Protection	1,808,534	1,706,277	470,194	—	—
Palm Ranch Irrigation District	Los Angeles	52.	O	Flood Control and Water Conservation	8,435,649	11,308,991	56,802,972	—	—
Palm Springs Cemetery District	Riverside	4.	O	Lighting and Lighting Maintenance	94,441	68,304	—	—	—
				Streets and Roads - Construction and Maintenance	54,420	38,176	—	—	—
				Waste Disposal Enterprise	168,000	—	—	—	—
				Water Enterprise	1,753,184	1,595,913	7,696,698	—	—
				Hospital Enterprise	32,166,248	32,249,311	24,299,112	—	—
				Water Enterprise	975,185	1,205,386	1,235,030	—	—

(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 2010-11 — (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 Cemetery District — (continued)	Riverside	4.	O	—	—	—	—	\$	—
—	—	—	—	Cemetery	1,104,705	1,094,626	—	—	—
Palm Springs Desert Resort Communities Convention and Visitors Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	12,079,342	11,940,495	2,097,748	—	—
Palmdale Civic Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,075,855	8,873,813	107,752,575	—	—
Palmdale Water District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	28,698,038	33,685,288	50,455,000	—	—
Palmer Creek Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	113,010	126,092	11,646	—	—
—	—	—	—	Water Enterprise	76,165	136,355	—	—	—
Palo Alto Public Improvement Corporation	Santa Clara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,192,781	1,265,180	5,895,000	—	—
Palo Cedro Sewer Maintenance (Shasta)	Shasta	19.	S	Inactive	—	—	—	—	—
Palo Verde Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	256,862	152,715	520,000	—	—
Palo Verde County Water District	Imperial	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	545,278	177,629	139,600	—	—
Palo Verde Irrigation District	Riverside	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,246,033	6,223,014	2,742,800	—	—
Palo Verde Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
Palo Verde Valley Hospital District	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	27,969,084	27,578,355	1,568,102	—	—
Palo Verde Valley Library District	Riverside	17.2	O	—	—	—	—	—	—
—	—	—	—	Library Services	265,212	258,187	—	—	—
Palo Verde Valley Transit Agency	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	621,099	648,166	—	—	—
Palomar Pomerado Hospital District	San Diego	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	523,565,530	478,502,374	1,079,324,998	—	—
Palos Verdes Library District	Los Angeles	17.1	O	—	—	—	—	—	5,721,100
—	—	—	—	Library Services	8,164,875	7,702,885	6,520,000	9,972,914	—
Palos Verdes Peninsula Transportation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	43,483	195,432	—	—	—
—	—	—	—	Transit Enterprise	2,476,835	2,287,305	—	—	—
Panoche Drainage District (Fresno)	Fresno	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	6,047,173	6,216,950	2,869,509	—	—
Panoche Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	22	—	—	—	—
Panoche Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,301,450	11,034,941	6,427,169	—	—
Paradise Cemetery District	Butte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	361,693	343,009	—	—	—
Paradise Estates Permanent Road Division	Main	29.	S	—	—	—	—	—	—

(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 2010-11 — (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 Estates Permanent Road Division — (continued)	Main	29.	S	Streets and Roads - Construction and Maintenance	65,834 \$	69,097 \$	—	—	—
Paradise Fire Protection District	Mono	7.	O	Fire Protection	24,863	9,325	—	—	—
Paradise Irrigation District	Butte	52.	O	Water Enterprise	6,760,223	6,463,974	14,698,872	—	—
Paradise Recreation and Park District	Butte	27.1	O	Recreation and Park	1,747,765	1,983,239	—	2,114,116	1,318,361
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	993,683	998,953	—	—	—
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	30,014	39,728	—	—	—
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	5,006,955	3,847,833	5,865,000	—	—
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	176,609	187,803	—	—	—
Pasadena Civic Improvement Corporation	Los Angeles	54.1	C	Financing or Constructing Facilities	5,783,830	11,718,643	29,396,523	—	—
Pasadena Glen Community Services District	Los Angeles	5.1	O	Streets and Roads - Construction and Maintenance	19,844	4,602	—	—	—
Pasadena Public Financing Authority	Los Angeles	50.	C	Financing or Constructing Facilities	4,018,389	18,100,623	156,598,318	—	—
Pasatiempo-Rolling Woods Sewer Maintenance District (Santa Cruz)	Santa Cruz	19.	S	Waste Disposal Enterprise	38	—	—	—	—
Paskenta Cemetery District	Tehama	4.	O	—	—	—	—	—	—

(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 2010-11 — (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
Paskenta Cemetery District — (continued)	Tehama	4.	O	—	—	—	—	\$	—
—	—	—	—	Cemetery	16,230	21,151	\$	—	—
Paskenta Community Services District	Tehama	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	36,864	43,341	54,624	—	—
Paso Robles Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	701,760	610,558	—	—	—
Paso Robles Joint Unified School District Educational Facilities Corporation	San Luis Obispo	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	270,113	270,113	1,585,000	—	—
Patrick Creek Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,530	6,442	—	—	—
Patterson Cemetery District	Stanislaus	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	255,863	239,751	—	—	—
Patterson Gateway Lighting District	Stanislaus	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,625	14,518	—	—	—
Patterson Tract Community Service District	Tulare	5.1	O	—	—	—	—	—	—
Patterson Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,521,069	3,095,014	—	—	—
Pauma Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	17,221	21,259	—	—	—
Pauma Valley Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	865,985	861,392	—	—	—
—	—	—	—	Waste Disposal Enterprise	433,163	529,666	434,716	—	—
Peach Blossom Estates Street Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	920	1,072	—	—	—
Peaks Pike Permanent Road Division District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,922	62	—	—	—
Peardale-Chicago Park Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	333,146	531,357	—	—	—
Pebble Beach Community Services District	Monterey	5.1	O	—	—	—	—	—	9,347,000
—	—	—	—	Fire Protection	8,292,574	6,327,552	—	13,702,811	—
—	—	—	—	Waste Disposal Enterprise	4,242,370	4,561,634	—	—	—
Pegnan Acres Permanent Road Division District	Shasta	29.	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Peninsula Corridor Joint Powers Board	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	100,452,778	158,869,609	23,140,000	—	1,052,596
Peninsula Fire Protection District	Plumas	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,291,365	1,412,758	—	296,678	—
Peninsula Health Care District	San Mateo	14.	O	—	—	—	—	—	—
—	—	—	—	Health	6,788,071	9,401,291	—	—	—
Peninsula Library System District	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	7,940,150	7,757,390	2,665,044	—	—
Peninsula Water Agency	San Mateo	50.	S	—	—	—	—	—	390,053,428
—	—	—	—	—	—	—	—	—	195,670,010

(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 2010-11 — (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
Peninsula Water Agency — (continued)	San Mateo	50.	S	—	—	—	—	\$ 390,053,428	\$ 195,670,010
—	—	—	—	Local and Regional Planning or Development	\$ 9	\$ —	—	—	—
Penn Valley Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	913,890	1,359,857	—	—	—
—	—	—	—	Fire Protection	974,248	582,321	—	—	—
Penngrove Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	27,048	10,998	—	—	—
Penryn Fire Protection District	Placer	7.	O	—	—	—	—	623,662	287,120
—	—	—	—	Fire Protection	469,745	503,187	155,188	—	—
Penryn Lighting District	Placer	18.	S	—	—	—	—	91,861	7,797
—	—	—	—	Lighting and Lighting Maintenance	7,796	2,915	—	—	—
Peoria Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	35,408	27,455	—	—	—
Perimeter Road Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	52,496	48,747	—	—	—
Permanent Road Division District No. 1323	Shasta	29.	S	—	—	—	—	8,088	873
—	—	—	—	Streets and Roads - Construction and Maintenance	916	615	—	—	—
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	—	—	—	—	194,394	21,632
—	—	—	—	Streets and Roads - Construction and Maintenance	99,392	99,400	453,943	—	—
Permanent Road Division No. 1000	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
Permanent Road Division No. 1001	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	(8,021)	3,535	—	—	—
Permanent Road Division No. 1002	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,421	3,276	—	—	—
Permanent Road Division No. 1003	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,549	3,706	—	—	—
Permanent Road Division No. 1004	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
Permanent Road Division No. 1005	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,594	3,704	—	—	—
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	(38,025)	4,684	—	—	—
Permanent Road Division No. 1008	San Diego	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,945	3,520	—	—	—
Permanent Road Division No. 1009	San Diego	—	S	—	—	—	—	—	—

(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 2010-11 — (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
Permanent Road Division No. 1009 — (continued)	San Diego	—	S	Streets and Roads - Construction and Maintenance	—	—	—	\$	—
Permanent Road Division No. 1010	San Diego	29	S	Streets and Roads - Construction and Maintenance	47,084	5,885	—	—	—
Permanent Road Division No. 1011	San Diego	29	S	Streets and Roads - Construction and Maintenance	10,758	3,633	—	—	—
Permanent Road Division No. 1012	San Diego	29	S	Streets and Roads - Construction and Maintenance	11,185	3,928	—	—	—
Permanent Road Division No. 1013	San Diego	29	S	Streets and Roads - Construction and Maintenance	3,416	3,854	—	—	—
Permanent Road Division No. 1014	San Diego	29	S	Streets and Roads - Construction and Maintenance	14,760	13,969	—	—	—
Permanent Road Division No. 1015	San Diego	29	S	Streets and Roads - Construction and Maintenance	27,790	23,554	75,000	—	—
Permanent Road Division No. 1016	San Diego	29	S	Streets and Roads - Construction and Maintenance	35,024	29,621	23,466	—	—
Perris Public Financing Authority	Riverside	—	C	Financing or Constructing Facilities	7,924,519	11,704,999	137,160,000	—	—
Perris Public Utility Authority	Riverside	50	C	Water Enterprise	556,778	766,052	—	—	—
Perris Valley Cemetery District	Riverside	4	S	Cemetery	451,407	428,082	—	—	—
Pescadero Lighting District	San Mateo	18	S	Lighting and Lighting Maintenance	16,061	2,568	—	390,053,426	195,670,010
Petaluma Health Care District	Sonoma	14	O	Health	3,067,230	3,439,214	—	—	—
Petrolia Cemetery District	Humboldt	4	O	Cemetery	5,599	10,599	—	23,802	5,599
Petrolia Fire Protection District	Humboldt	7	O	Fire Protection	65,502	50,843	—	—	—
Phelan Pinon Hill Community Services District	San Bernardino	5.1	O	Lighting and Lighting Maintenance	—	12,867	—	—	—
Phillipsville Community Services District	—	—	—	Recreation and Park	1,535,598	235,565	—	—	—
Picard Cemetery District	Humboldt	5.1	O	Water Enterprise	4,127,211	4,747,900	2,810,444	—	—
Pico Rivera Public Finance Authority	Siskiyou	4	O	Cemetery	21,941	14,233	—	—	—
	Los Angeles	50	O	Inactive	—	—	—	—	—

(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 2010-11 — (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
Pico Rivera Water Authority	Los Angeles	50.	C	Water Enterprise	—	—	—	\$	—
Pico Water District	Los Angeles	42.	O	Water Enterprise	9,158,969	9,000,750	51,605,000	—	—
Piercy Fire Protection District	Mendocino	7.	O	Water Enterprise	2,894,387	3,059,596	—	—	—
Pine Acres Community Services District	Amador	5.1	O	Fire Protection	15,993	17,836	—	—	—
Pine Cove Water District	Riverside	42.	O	Streets and Roads - Construction and Maintenance	39,173	75,877	—	—	—
Pine Creek Cemetery District	Butte	4.	O	Water Enterprise	720,787	635,535	—	—	—
Pine Grove Cemetery District	Shasta	4.	O	Cemetery	10,455	10,850	—	—	—
Pine Grove Community Services District	Amador	5.1	O	Cemetery	73,148	72,528	—	—	—
Pine Grove Mosquito Abatement District	Shasta	21.	O	Water Enterprise	339,999	350,874	—	266,211	80,250
Pine Valley County Sanitation District (San Diego)	San Diego	31.	S	Pest Control	86,965	81,492	—	—	—
Pine Valley Fire Protection District	San Diego	7.	O	Waste Disposal Enterprise	69,386	61,972	—	—	—
Pinedale County Water District	Fresno	42.	O	Fire Protection	985,040	894,557	—	—	—
Pinedale Public Utility District	Fresno	40.1	O	Waste Disposal Enterprise	1,352,870	1,266,403	—	—	—
Pinyon Pines County Water District	Riverside	42.	O	Water Enterprise	788,248	1,207,969	—	—	—
Pioneer Cemetery District	Inyo	4.	O	Waste Disposal Enterprise	345,668	195,498	—	—	—
Pioneer Fire Protection District	El Dorado	7.	O	Water Enterprise	50,435	52,807	—	—	—
Pioneers Memorial Hospital District	Imperial	14.	O	Cemetery	316,055	241,958	—	—	—
Pioneers Memorial Hospital Public Facilities Corporation	Imperial	54.	O	Fire Protection	802,075	902,517	—	—	—
Piru Cemetery District	Ventura	4.	O	Hospital Enterprise	99,575,379	94,432,963	24,511,815	—	—
Pismo Beach Public Financing Authority	San Luis Obispo	50.	O	Financing or Constructing Facilities	45,168	45,168	—	—	—
Pit Resource Conservation District	Lassen	36.1	O	Financing or Constructing Facilities	433,008	435,156	4,485,000	—	—
Pittsburg Unified School District Financing Corporation	Contra Costa	54.1	O	Resource Conservation	704,669	614,760	—	—	—

(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 2010-11 — (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
Pittsburg Unified School District Financing Corporation — (continued)	Contra Costa	54.1	O	—	—	—	—	\$	—
Pixley Irrigation District	Tulare	52.	O	Financing or Constructing Facilities	4,909,996 \$	4,910,375 \$	40,425,000	—	—
Pixley Public Utility District	Tulare	40.1	O	Water Enterprise	3,878,417	3,289,238	259,481	—	—
—	—	—	—	Waste Disposal Enterprise	706,320	493,796	2,186,961	—	—
—	—	—	—	Water Enterprise	511,507	311,658	—	—	—
Placentia Library District	Orange	17.1	O	—	2,530,265	2,363,500	66,634	3,468,648	3,468,648
Placer County Air Pollution Control District	Placer	1.1	S	Library Services	—	—	—	—	—
—	—	—	—	Air Pollution Control	3,721,718	5,972,621	—	—	—
Placer County Flood Control and Water Conservation District	Placer	8.40	S	—	498,301	780,150	—	—	—
—	—	—	—	Flood Control and Water Conservation	—	—	—	—	—
Placer County Public Financing Authority	Placer	50.	O	—	3,554,273	3,554,273	40,415,000	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
Placer County Resource Conservation District	Placer	36.1	O	—	1,941,048	1,993,314	—	—	—
—	—	—	—	Resource Conservation	—	—	—	—	—
Placer County Water Agency	Placer	45.12	O	—	13,491,035	9,091,454	9,775,000	—	—
—	—	—	—	Electric Enterprise	58,678,207	50,399,794	103,497,275	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Placer Hills Fire Protection District	Placer	7.	O	—	1,421,531	1,507,015	60,079	890,070	862,688
—	—	—	—	Fire Protection	—	—	—	—	—
Placer Mosquito and Vector Control District	Placer	21.	O	—	3,355,536	3,909,798	4,665,000	54,040	34,737
—	—	—	—	Pest Control	—	—	—	—	—
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	125	—	—	—	—
Plainsburg Cemetery District	Merced	4.	O	—	102,875	109,941	—	—	—
—	—	—	—	Cemetery	—	—	—	—	—
Planada Community Services District	Merced	5.1	O	—	689,626	705,323	887,443	—	—
—	—	—	—	Waste Disposal Enterprise	501,979	602,727	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Planning and Service Area II Area Agency On Aging	Siskiyou	50.	O	—	2,573,061	2,567,209	—	—	—
—	—	—	—	Local and Regional Planning or Development	—	—	—	—	—
Pleasant Grove Cemetery District	Sutter	4.	O	—	32,340	21,560	—	—	—
—	—	—	—	Cemetery	—	—	—	—	—
Pleasant Hill - Martinez Joint Facilities Agency	Contra Costa	50.	C	Inactive	—	—	—	—	—
—	—	—	—	Inactive	10,256,800	10,256,800	—	—	—
Pleasant Hill Recreation and Park District	Contra Costa	27.1	O	—	5,902,734	8,501,593	22,856,662	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
Pleasant Valley County Water District	Ventura	42.	O	—	2,765,170	3,126,137	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—

(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 2010-11 — (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 Recreation and Park District	Ventura	27.1	O	—	—	—	—	\$	—
—	—	—	—	Recreation and Park	8,399,174	8,677,858	12,720,000	—	—
Pleasant Valley Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	93,227	59,458	—	—	—
Pleasanton Joint Powers Financing Authority	Alameda	50.	C	Inactive	—	—	—	—	—
Plocene Ridge Community Services District	Sierra	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	32,311	27,266	—	—	—
Plumas Brophy Fire Protection District	Yuba	7.	O	—	—	—	—	279,640	151,866
—	—	—	—	Fire Protection	153,584	160,000	—	—	—
Plumas County Flood Control and Water Conservation District	Plumas	8.18	S	Flood Control and Water Conservation	432,351	663,716	—	—	—
—	—	—	—	—	—	—	—	62,781	29,659
Plumas Eureka Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	101,452	142,207	—	—	—
—	—	—	—	Waste Disposal Enterprise	354,685	360,170	1,454,870	—	—
—	—	—	—	Water Enterprise	291,580	296,545	—	—	—
Plumas Hospital District	Plumas	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	19,856,648	19,971,803	1,385,642	—	—
Plymouth Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	26,270	18,010	—	—	—
Point Dume Community Services District	Los Angeles	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2	4,465	—	—	—
Pomerado Cemetery District	San Diego	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	941,833	694,666	—	—	—
Pomerado Hospital Authority	San Diego	50.	O	Inactive	—	—	—	—	—
Pomona Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	18,214,070	22,102,746	363,175,000	—	—
Pomona Schools Financing Corporation Pomona Unified School District	Los Angeles	54.1	O	Inactive	—	—	—	—	—
Pomona Valley Transportation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,586,451	1,567,558	—	—	—
—	—	—	—	Transit Enterprise	2,410,706	2,344,245	—	—	—
Ponderosa Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	81,860	115,703	2,264	—	—
—	—	—	—	Water Enterprise	75,030	56,722	—	—	—
Pope Valley Cemetery District	Napa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	3	—	—	—	—
Poplar Community Service District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,487	4,962	—	—	—
—	—	—	—	Waste Disposal Enterprise	216,019	173,202	504,750	—	—
—	—	—	—	Water Enterprise	222,751	223,819	144,274	—	—
Port San Luis Harbor District	San Luis Obispo	11.2	O	—	—	—	—	18,091,903	2,766,875
—	—	—	—	Harbor and Port Enterprise	1,443,504	1,515,147	—	—	—
—	—	—	—	Police Protection and Personal Safety	794,641	697,865	—	—	—
—	—	—	—	Recreation and Park	2,230,742	2,230,742	—	—	—

(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 2010-11 — (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
Porter Vista Public Utility District	Tulare	40.1	O	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	485,290	587,325	445,000	—	—
Porterville Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	838,655	728,553	—	—	—
Porterville Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,940,158	2,054,920	—	—	—
Porterville Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	368,224	228,918	—	—	—
Porterville Schools Improvement Corporation	Tulare	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,767,679	3,529,255	3,105,000	—	—
Portola Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	62,410	50,522	—	—	—
Portola Valley Ranch Maintenance District (San Mateo)	San Mateo	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	586	335	—	—	—
Poso Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
Post Mountain Public Utility District	Trinity	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	20,280	7,605	84,960	—	—
Potter Valley Cemetery District	Menocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	20,358	11,008	—	—	—
Potter Valley Community Services District	Menocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	70,037	51,349	—	—	—
Potter Valley Irrigation District	Menocino	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	391,912	238,893	—	171,361	278,139
Power and Water Resources Pooling Authority	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	34,494,507	35,118,919	—	69,326	22,965
Prattville-Almanor Fire Protection District	Plumas	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	26,126	16,116	—	—	—
Princeton - Cobora - Glenn Irrigation District	Colusa	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,264,895	1,447,527	—	—	—
Princeton Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	12,392	10,211	—	103,481	47,384
Princeton Fire Protection District	Colusa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	58,123	36,928	—	12,880	6,609
Princeton Water Works District (Colusa)	Colusa	49.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	24,817	13,047	—	—	—
—	—	—	—	Water Enterprise	40,118	56,283	92,000	—	—
Proberta Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	101,388	111,283	—	—	—
Protected Insurance Program for Schools	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	177,094,963	202,328,499	—	—	—
Provident Irrigation District	Glenn	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,310,639	1,231,700	—	—	—
Public Agencies Self Insurance System	San Diego	50.	O	—	—	—	—	—	—

(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 2010-11 — (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
Public Agencies Self Insurance System — (continued)	San Diego	50.	O	—	—	—	—	\$	—
—	—	—	—	Self Insurance	48,019	—	—	—	—
Public Agency Risk Sharing Authority of California (PARSAC)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	10,117,072	10,917,606	—	—	—
Public Agency Self-Insurance Agency	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	917,300	1,501,557	—	—	—
Public Cable Television Authority	Orange	50.	O	—	—	—	—	—	—
Public Entity Risk Management Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,130,176	5,371,893	—	—	—
Puente Basin Water Agency	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	21,312	21,312	—	—	—
Purissima Hills Water District	Santa Clara	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,382,181	4,671,948	1,600,000	—	—
Quail Valley Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	116,383	117,290	—	—	—
Quantification Settlement Agreement Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	8,255,751	5,884,631	—	—	—
Quartz Hill Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,179,172	4,454,538	8,400,000	—	—
Questhaven Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,400	6,148	—	—	—
Quincy Community Services District	Plumas	5.1	—	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	824,563	1,347,190	3,785	—	—
—	—	—	—	Water Enterprise	804,010	934,330	—	—	—
Quincy Fire Protection District	Plumas	7.	O	—	—	—	—	—	470,916
—	—	—	—	Fire Protection	491,421	415,786	—	—	—
Quincy Lighting District	Plumas	18.	S	—	—	—	—	—	32,305
—	—	—	—	Lighting and Lighting Maintenance	32,663	36,052	—	—	—
Quincy-La Porte Cemetery District	Plumas	4.	O	—	—	—	—	—	119,893
—	—	—	—	Cemetery	168,861	149,461	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
R L C Investment Tract 1402 Permanent Road Division	Shasta	29.	S	—	—	—	—	—	—
Rabb Park Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	69,642	54,484	—	—	—
Rail Road Flat Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,994	2,728	—	—	—
Rainbow Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,420,454	2,285,946	—	—	—
—	—	—	—	Water Enterprise	27,371,761	29,393,526	—	—	—
Rains Creek Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	90,589	104,375	366,750	—	—
Raisin City Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	67,913	46,309	—	—	—
Ramirez Water District	Yuba	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	269,212	485,747	—	—	—

(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 2010-11 — (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
Ranona Avenue Permanent Road Division	Main	29.	S	Inactive	—	—	—	\$	—
Ranona Cemetery District	San Diego	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	248,346	207,768	—	—	—
Ranona Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,016,960	4,722,451	—	—	—
—	—	—	—	Recreation and Park	112,663	183,886	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,818,251	5,478,604	—	—	—
—	—	—	—	Water Enterprise	14,523,881	15,932,224	2,891,094	—	—
Ranona 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	3,783	50	—	—	—
—	—	—	—	—	—	—	—	—	—
Rancho Adobe Fire Protection District	Sonoma	7.	O	Fire Protection	3,015,952	3,186,940	415,551	—	—
—	—	—	—	—	—	—	—	—	—
Rancho California Water District	Riverside	41.	O	—	7,284,572	9,657,544	—	—	—
—	—	—	—	Waste Disposal Enterprise	91,593,500	82,797,081	360,575,000	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Rancho Canada Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	547,138	8,100,000	—	—
Rancho Cordova Financing Corporation	Sacramento	54.1	C	—	1,953,174	2,741,669	24,100,000	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
Rancho Cucamonga Fire Protection	San Bernardino	7.	C	—	24,309,890	26,677,477	—	—	—
—	—	—	—	Fire Protection	—	—	—	—	—
Rancho Cucamonga Public Improvement Corporation	San Bernardino	54.1	O	Inactive	—	—	—	—	—
Rancho Murieta Community Services District	Sacramento	5.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	196,459	178,382	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,255,865	1,232,434	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,267,337	2,483,307	—	—	—
—	—	—	—	Water Enterprise	1,884,292	2,211,534	—	—	—
Rancho Rinconada Recreation and Park District	Santa Clara	27.1	O	—	—	—	—	480,000	479,581
—	—	—	—	Recreation and Park	494,037	479,581	—	—	—
Rancho San Joaquin Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,911	2,911	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	917	917	—	—	—
—	—	—	—	Water Enterprise	75,605	61,852	—	—	—
Rancho Santa Fe Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	140,714	141,450	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	562,861	565,801	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,679,113	3,887,861	—	—	—
Rancho Santa Fe Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	12,250,236	15,207,611	—	—	—
Rancho Saucos Water District	Terhama	41.	O	Inactive	—	—	—	—	—
Rancho Simi Recreation and Park District	Ventura	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	19,283,952	17,776,716	—	—	—

(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 2010-11 — (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)	San Joaquin	19.	S	—	—	—	—	\$	—
Rand Communities Water District	Kern	42.	O	Lighting and Lighting Maintenance	\$ 766	\$ 1,077	\$	—	—
Rattlesnake Ridge Estates Permanent Road Division (Nevada)	Nevada	29.	S	Water Enterprise	266,715	255,597	23,625	—	—
Raymus Village Maintenance District (San Joaquin)	San Joaquin	19.	S	Streets and Roads - Construction and Maintenance	4,640	4,617	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,514	5,514	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,556	11,556	—	—	—
—	—	—	—	Waste Disposal Enterprise	169,276	169,276	—	—	—
—	—	—	—	Water Enterprise	141,138	165,390	—	—	—
Reclamation District No. 1	San Joaquin	26.19	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	306,009	198,154	—	—	—
Reclamation District No. 10	Yuba	26.2	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	120,026	74,428	—	—	—
Reclamation District No. 1000	Sacramento	26.10	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,322,870	2,820,379	—	—	—
Reclamation District No. 1001	Sutter	26.11	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	790,811	975,129	—	—	—
Reclamation District No. 1002	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	62,036	70,863	—	—	—
Reclamation District No. 1004	Colusa	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,588,674	1,721,730	—	—	—
Reclamation District No. 1007	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	15,008	14,447	—	—	—
Reclamation District No. 108	Colusa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	4,298,303	5,061,628	2,895,104	—	—
—	—	—	—	Water Enterprise	2,576,126	3,488,725	—	—	—
Reclamation District No. 150	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	224,517	199,576	—	—	—
Reclamation District No. 1500	Sutter	26.12	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,803,048	1,540,846	31,083	—	—
Reclamation District No. 1600	Yolo	26.13	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	79,980	78,735	—	—	—
Reclamation District No. 1601	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	4,469,822	2,675,002	—	—	—
Reclamation District No. 1602	Stanislaus	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 1606	Fresno	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	129,083	14,853	—	—	—
Reclamation District No. 1607	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	160,317	126,758	—	—	—
Reclamation District No. 1608	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	479,669	315,632	—	—	—

(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 2010-11 — (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. 1614	San Joaquin	26.1	O	—	—	—	—	\$	—
—	—	—	—	Land Reclamation and Levee Maintenance	611,950	491,013	—	—	—
Reclamation District No. 1618	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	125,000	162,027	—	—	—
Reclamation District No. 1660	Sutter	26.14	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	213,597	227,361	—	—	—
Reclamation District No. 1663	Santa Clara	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 17	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,655,273	7,032,942	15,900,000	—	—
Reclamation District No. 2	San Joaquin	26.19	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	112,247	147,477	—	—	—
Reclamation District No. 2021	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	35	—	—	—	—
Reclamation District No. 2023	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	286,007	273,375	—	—	—
Reclamation District No. 2024	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,026,783	831,182	—	—	—
Reclamation District No. 2025	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,078,374	1,458,407	1,300,000	—	—
Reclamation District No. 2026	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	672,827	831,076	150,000	—	—
Reclamation District No. 2027	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	806,640	542,395	500,000	—	—
Reclamation District No. 2028	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	488,875	678,540	100,000	—	—
Reclamation District No. 2029	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	759,526	1,190,071	—	—	—
Reclamation District No. 2030	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,632,710	3,657,108	—	—	—
Reclamation District No. 2031	Stanislaus	26.16	O	Inactive	—	—	—	—	—
Reclamation District No. 2033	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	598,084	279,071	—	—	—
Reclamation District No. 2035	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	342,242	329,350	147,000	—	—
—	—	—	—	Water Enterprise	2,114,653	1,730,409	—	—	—
Reclamation District No. 2037	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	602,774	352,968	550,000	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Reclamation District No. 2038	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,824,034	1,971,572	700,561	—	—
Reclamation District No. 2039	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	412,363	728,483	—	—	—
Reclamation District No. 2040	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	108,783	147,262	—	—	—

(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 2010-11 — (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. 2041	San Joaquin	26.1	O	—	—	—	—	\$	—
—	—	—	—	Land Reclamation and Levee Maintenance	115,623	\$ 181,035	—	—	—
Reclamation District No. 2042	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,306,621	810,207	—	—	—
Reclamation District No. 2044	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	2,212,591	231,507	—	—	—
Reclamation District No. 2047	Colusa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	72,993	13,020	—	—	—
Reclamation District No. 2049	Santa Cruz	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	29,204	26,408	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	—	—	—	—	—
Reclamation District No. 2054	Sutter	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	48,256	43,457	—	—	—
Reclamation District No. 2056	Sutter	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	60,831	41,827	—	—	—
Reclamation District No. 2058	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	681,159	655,707	8,091	—	—
Reclamation District No. 2059	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	942,249	991,467	—	—	—
Reclamation District No. 2060	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	100,086	59,088	—	—	—
Reclamation District No. 2061	Sonoma	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2062	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	173,335	218,324	—	—	—
Reclamation District No. 2063	Stanislaus	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	104,693	69,806	—	—	—
Reclamation District No. 2064	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	71,842	159,487	—	—	—
—	—	—	—	Water Enterprise	104,249	75,341	—	—	—
Reclamation District No. 2065	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	32,153	62,679	148,000	—	—
Reclamation District No. 2067	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	183,896	203,316	—	—	—
Reclamation District No. 2068	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,232,884	1,236,801	—	—	—
Reclamation District No. 2069	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	27,472	18,072	—	—	—
Reclamation District No. 2070	Lake	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	794	48,146	—	—	—
Reclamation District No. 2071	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	50,001	58,040	—	—	—
Reclamation District No. 2072	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,046,642	2,006,310	299,340	—	—
Reclamation District No. 2074	San Joaquin	26.1	O	—	—	—	—	—	—

(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 2010-11 — (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. 2074 — (continued)	San Joaquin	26.1	O	—	—	—	—	\$	—
—	—	—	—	Land Reclamation and Levee Maintenance	757,125	458,429	\$	—	—
Reclamation District No. 2075	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	40,395	59,483	—	—	—
Reclamation District No. 2084	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	32,000	40,334	—	—	—
Reclamation District No. 2085	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	18,544	65,782	—	—	—
Reclamation District No. 2086	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	10	3,425	—	—	—
Reclamation District No. 2089	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	155,432	146,267	—	—	—
Reclamation District No. 2090	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	51,852	207,344	—	—	—
Reclamation District No. 2091	Stanislaus	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	5,517	14,893	—	—	—
Reclamation District No. 2092	Stanislaus	26.1	O	—	—	—	—	—	—
Reclamation District No. 2093	Solano	26.1	O	Inactive	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	20,186	8,819	—	—	—
Reclamation District No. 2094	San Joaquin	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2095	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	46,704	40,284	32,616	—	—
Reclamation District No. 2096	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	23,611	42,435	—	—	—
Reclamation District No. 2098	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	50,021	51,462	—	—	—
Reclamation District No. 2101	Stanislaus	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2103	Yuba	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	41,975	56,783	—	—	—
Reclamation District No. 2104	Solano	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2106	Glenn	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,234	—	—	—	—
Reclamation District No. 2107	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	23,849	28,200	—	—	—
Reclamation District No. 2109	Napa	26.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	222,857	211,992	—	—	—
Reclamation District No. 2110	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	761,955	54,319	—	—	—
Reclamation District No. 2111	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	76,457	27,908	—	—	—
Reclamation District No. 2112	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	13,000	10,243	—	—	—
Reclamation District No. 2113	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	173,800	172,775	—	—	—

(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 2010-11 — (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. 2114	San Joaquin	26.1	0	Inactive	—	—	—	\$	—
Reclamation District No. 2115	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	73,091	56,891	—	—	—
Reclamation District No. 2116	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	684	684	—	—	—
Reclamation District No. 2117	Contra Costa	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	86,934	122,520	—	—	—
Reclamation District No. 2119	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	851,265	1,059,483	744,328	—	—
Reclamation District No. 2121	Contra Costa	26.1	0	Inactive	—	—	—	—	—
Reclamation District No. 2122	Contra Costa	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	57,676	32,885	—	—	—
Reclamation District No. 2124	Sacramento	26.1	0	Inactive	—	—	—	—	—
Reclamation District No. 2125	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	75,002	63,571	—	—	—
Reclamation District No. 2126	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	115,382	106,049	—	—	—
Reclamation District No. 2130	Sonoma	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	446,317	427,256	—	—	—
Reclamation District No. 2134	Solano	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	15,000	8,854	—	—	—
Reclamation District No. 2136	Solano	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	54,754	18,029	—	—	—
Reclamation District No. 2137	Contra Costa	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	716,600	737,956	—	—	—
Reclamation District No. 2143 (Wendt Ranch)	Stanislaus	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	20	—	—	—	—
Reclamation District No. 3	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	673,796	579,527	—	—	—
Reclamation District No. 307	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	184,500	114,058	—	153,748	56,300
Reclamation District No. 317	Sacramento	26.4	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	87,576	130,707	—	—	—
Reclamation District No. 341	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,183,010	2,520,272	—	—	—
Reclamation District No. 348	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,137,498	4,785,946	—	—	—
Reclamation District No. 349	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	51,108	67,304	—	—	—
Reclamation District No. 38	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,065,288	1,264,649	—	—	—
Reclamation District No. 403	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	42,505	44,382	—	—	—
Reclamation District No. 404	San Joaquin	26.1	0	—	—	—	—	—	—

(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 2010-11 — (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. 404 — (continued)	San Joaquin	26.1	O	—	—	—	—	\$	—
—	—	—	—	Land Reclamation and Levee Maintenance	542,163	733,803	\$	—	—
Reclamation District No. 407	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	109,239	76,144	138,666	—	—
Reclamation District No. 479	Colusa	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	108,194	66,878	—	—	—
Reclamation District No. 501	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	501,456	660,423	235,000	—	—
Reclamation District No. 524	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	100,623	102,248	—	—	—
Reclamation District No. 536	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	64,923	93,303	—	—	—
Reclamation District No. 537	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	247,982	272,072	—	—	—
Reclamation District No. 544	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	294,479	235,493	—	—	—
Reclamation District No. 548	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	863,696	825,487	—	—	—
Reclamation District No. 551	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	349,759	475,292	—	—	—
Reclamation District No. 554	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	80,602	74,046	—	—	—
Reclamation District No. 556	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	58,238	127,418	—	—	—
Reclamation District No. 563	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	613,419	593,428	500,000	—	—
Reclamation District No. 684	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,992,710	1,833,206	899,613	—	—
Reclamation District No. 685	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	—	3,008	—	—	—
Reclamation District No. 695	Lake	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	14,258	27,431	—	—	—
Reclamation District No. 70	Sutter	26.3	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	266,683	318,213	—	—	—
Reclamation District No. 730	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	30,999	43,584	—	—	—
Reclamation District No. 739	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	70,002	64,241	—	—	—
Reclamation District No. 744	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	17,152	18,384	—	—	—
Reclamation District No. 749	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	90,001	90,456	—	—	—
Reclamation District No. 755	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	30,040	26,054	—	—	—

(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 2010-11 — (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. 756	San Joaquin	26.1	0	—	—	—	—	\$	—
—	—	—	—	Land Reclamation and Levee Maintenance	580,688	1,100,922	600,000	—	—
Reclamation District No. 761	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	138,032	125,299	—	—	—
Reclamation District No. 765	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	55,824	53,788	—	—	—
Reclamation District No. 768	Humboldt	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	84,942	84,840	76,670	—	—
Reclamation District No. 770	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	680,001	705,893	—	—	—
Reclamation District No. 771	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	78	—	—	—	—
Reclamation District No. 773	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	130,577	166,428	—	—	—
Reclamation District No. 776	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	95	41	—	—	—
Reclamation District No. 777	Sutter	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	172,071	132,563	—	—	—
Reclamation District No. 780	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	—	1,012	—	—	—
Reclamation District No. 784	Yuba	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,461,043	7,445,011	421,722	—	—
Reclamation District No. 785	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	51,515	83,645	—	—	—
Reclamation District No. 799	Contra Costa	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	349,544	530,130	—	—	—
Reclamation District No. 800 - Byron Tract (Contra Costa)	Contra Costa	26.5	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,433,989	1,068,920	—	—	—
Reclamation District No. 800 (Sacramento)	Sacramento	26.5	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	193,140	200,616	—	—	—
Reclamation District No. 801	Fresno	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	11,403	9,339	—	—	—
Reclamation District No. 811	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	160	—	—	—
Reclamation District No. 812	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	41,471	49,680	—	—	—
Reclamation District No. 817	Yuba	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	20,482	28,540	—	—	—
Reclamation District No. 825	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	5,639	5,639	—	—	—
Reclamation District No. 827	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	59,475	66,458	—	—	—
Reclamation District No. 828	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	51,683	91,951	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	—	—	—	79,296	16,369

(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 2010-11 — (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. 830	Contra Costa	26.6	O	—	—	—	—	\$	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,098,153	1,605,909	\$	—	—
Reclamation District No. 833	Butte	26.7	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	900,966	891,979	—	—	—
Reclamation District No. 900	Yolo	26.8	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	589,846	618,855	—	—	—
Reclamation District No. 999	Yolo	26.9	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	736,095	710,868	—	—	—
Red Bluff Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	373,488	410,098	—	—	—
Redbud Healthcare District	Lake	14.	O	—	—	—	—	—	—
—	—	—	—	Health	823,946	829,735	—	—	—
Redcrest Maintenance District (Humboldt)	Humboldt	19.	S	—	—	—	—	5,966	1,733
—	—	—	—	Lighting and Lighting Maintenance	1,733	901	—	—	—
Redding Area Bus Authority	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,749,909	1,749,909	—	—	—
—	—	—	—	Transit Enterprise	3,453,095	3,453,096	—	—	—
Redding Joint Powers Financing Authority	Shasta	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,765,731	8,765,731	68,360,000	—	—
Redway Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	406,244	459,877	775,000	—	—
—	—	—	—	Water Enterprise	861,882	344,888	258,456	—	—
Redway Fire Protection District	Humboldt	7.	O	—	—	—	—	193,187	85,628
—	—	—	—	Fire Protection	85,628	158,537	—	—	—
Redwood City Public Financing Authority	San Mateo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,878,814	8,808,225	108,862,448	—	—
Redwood Coast Energy Authority	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,202,172	1,078,545	—	—	—
Redwood Coast Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	321,267	347,541	—	—	—
Redwood Coast Transit Authority	Del Norte	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,512,254	1,219,185	—	—	—
Redwood Empire Dispatch Communications Authority	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,969,727	2,837,865	—	—	—
Redwood Empire Municipal Insurance Fund	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,133,005	11,000,162	—	—	—
Redwood Empire School Insurance Group	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	14,779,715	12,642,397	2,427,505	—	—
Redwood Park Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	46,070	34,460	—	—	—
Redwood Region Economic Development Commission	Humboldt	50.	O	—	—	—	—	—	—
Redwood Valley - Calpella Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	496,655	509,485	94,115	—	—

(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 2010-11 — (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 Valley County Water District	Mendocino	42.	O	Water Enterprise	—	—	—	\$	—
Reedley Cemetery District	Fresno	4.	O	Cemetery	1,043,196	1,224,045	7,282,223	—	—
Regional Fire Protection Authority	San Bernardino	50.	O	Governmental Services	652,220	529,501	—	—	—
Regional Water Authority	Sacramento	50.	O	Water Enterprise	2,429,946	2,365,430	—	—	—
Rescue District Facilities Corporation	El Dorado	54.	O	Financing or Constructing Facilities	323,715	323,681	8,000,000	—	—
Rescue Fire Protection District	El Dorado	7.	O	Fire Protection	1,431,517	1,419,812	—	—	—
Residential Lighting (Contra Costa)	Contra Costa	19.	C	Lighting and Lighting Maintenance	19,203	12,560	—	—	—
Resort Improvement District No. 1	Humboldt	27.5	O	Electric Enterprise	1,712,237	1,502,562	—	—	—
—	—	—	—	Fire Protection	634,790	412,536	—	—	—
—	—	—	—	Waste Disposal Enterprise	350,182	737,390	530,997	—	—
—	—	—	—	Water Enterprise	660,003	496,838	—	—	—
Resource Conservation District of Greater San Diego County	San Diego	36.1	O	Resource Conservation	1,874,327	1,592,650	—	—	—
Resources Conservation District of the Santa Monica Mountains	Los Angeles	36.1	O	Resource Conservation	590,244	733,668	—	—	—
Rialto Nonprofit Public Building Corporation	San Bernardino	50.	O	Financing or Constructing Facilities	290,072	290,072	2,455,000	—	—
Rialto Public Financing Authority	San Bernardino	50.	C	Inactive	—	—	—	132,060	—
Rice Pest Abatement District No. 1	Glenn	23.	O	Pest Control	932	8,824	—	—	—
Richardson Bay Regional Agency	Maine	50.	O	Harbor and Port Enterprise	371,761	381,676	—	—	—
Richardson Bay Sanitary District (Maine)	Maine	30.1	O	Waste Disposal Enterprise	2,671,107	2,452,544	—	—	—
Richardson Springs Community Services District	Butte	5.1	O	Waste Disposal Enterprise	72,394	103,395	—	—	—
Ridgrove Community Services District	Tulare	5.1	O	Streets and Roads - Construction and Maintenance	—	2,873	—	—	—
—	—	—	—	Waste Disposal Enterprise	111,669	144,073	256,549	—	—
—	—	—	—	Water Enterprise	191,285	196,495	38,372	—	—
Richland Tract Lighting District	Stanislaus	18.	S	Lighting and Lighting Maintenance	5,436	5,667	—	12,143	5,667
Richmond Joint Powers Financing Authority	Contra Costa	50.	C	Financing or Constructing Facilities	19,210,413	21,467,373	197,850,000	—	—
Richmond Municipal Sewer District No. 1	Contra Costa	35.1	C	—	—	—	—	—	—

(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 2010-11 — (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
Richmond Municipal Sewer District No. 1 — (continued)	Contra Costa	35.1	C	—	—	—	—	\$	—
Richvale Irrigation District	Butte	52.	O	Waste Disposal Enterprise	\$ 17,655,701	\$ 13,320,821	\$ 92,006,694	—	—
Richvale Recreation and Park District	Butte	27.1	O	Water Enterprise	1,338,972	1,265,892	44,415	—	—
Richvale Sanitary District (Butte)	Butte	30.1	O	Recreation and Park	4,529	3,164	—	—	—
Ridgecrest Ranchos Recreation and Park District	Los Angeles	27.1	O	Waste Disposal Enterprise	172,067	58,783	26,550	—	—
Ridgeview Woodlands Permanent Road Division	Nevada	—	S	Recreation and Park	22,668	17,847	—	—	—
Ridgewood Acres Community Services District	Amador	5.1	O	Streets and Roads - Construction and Maintenance	22,332	10,179	—	—	—
Ridgewood Permanent Road Division	Main	29.	S	Streets and Roads - Construction and Maintenance	3,261	—	—	—	—
Rim of the World Recreation and Park District	San Bernardino	27.1	O	—	—	—	—	—	—
Rim of the World Unified School District Educational Facilities Corporation	San Bernardino	54.	O	Recreation and Park	1,109,875	967,837	539,347	—	—
Rim Rock Ranch Unit 2 Sewer Maintenance District (Shasta)	Shasta	19.	S	Inactive	—	—	—	—	—
Rincon Del Diablo Municipal Water District	San Diego	44.	O	Fire Protection	1,847,194	1,826,006	—	4,389,347	2,366,408
Rincon Public Facilities Corporation	San Diego	54.1	O	Water Enterprise	11,949,800	11,790,082	2,668,016	—	—
Rincon Ranch Community Services District	San Diego	5.1	O	Inactive	—	—	—	—	—
Rincon Valley Fire Protection District	Sonoma	7.	O	Streets and Roads - Construction and Maintenance	42,497	10,424	—	—	782,112
Rio Alto Water District	Tehama	41.	O	Fire Protection	4,685,018	4,693,874	—	4,593,150	85,408
Rio Dell Fire Protection District	Humboldt	7.	O	Waste Disposal Enterprise	346,269	776,608	—	219,390	—
Rio Linda-Elverta Community Water District	Sacramento	42.	O	Water Enterprise	579,365	521,386	—	297,404	100,731
Rio Linda-Elverta Parks and Recreation Area (Sacramento)	Sacramento	34.	O	Fire Protection	100,731	96,087	—	—	—
Rio Nido Lighting District	Sonoma	18.	S	Water Enterprise	2,324,829	2,403,892	3,310,000	—	—
Rio Ramaza Community Services	Sutter	5.1	S	Recreation and Park	921,090	1,115,604	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	33,965	21,357	—	—	—
—	—	—	—	—	2,574	4,659	—	22,349	4,036
—	—	—	—	Waste Disposal Enterprise	7,722	13,978	—	—	—

(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 2010-11 — (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 Vista - Montezuma Cemetery District	Solano	4.	O	Cemetery	—	—	—	\$	—
Ripon Consolidated Fire Protection District	San Joaquin	7.	O	Fire Protection	496,099	361,709	—	\$	—
Rising Hill Community Services District	El Dorado	5.1	O	Streets and Roads - Construction and Maintenance	3,680,467	2,766,708	674,957	—	—
River City Regional Stadium Financing Authority	Yolo	50.	C	Financing or Constructing Facilities	44,705	45,611	—	—	—
River Delta Fire District	Sacramento	7.	O	Fire Protection	3,574,336	3,579,339	34,355,000	—	—
River Highlands Community Service District	Yuba	5.1	O	Drainage and Drainage Maintenance	195,246	186,977	414,722	—	—
River Park Estates Canal Maintenance (Napa)	Napa	19.	C	Water Disposal Enterprise	—	—	—	—	—
River Pines Public Utility District	Amador	40.1	O	Water Enterprise	222,611	929,567	—	—	—
Riverbank-Oakdale Transit Authority	Stanislaus	50.	O	Transit Enterprise	112,079	114,754	166,250	—	—
Riverdale Irrigation District	Fresno	52.	O	Water Enterprise	149,596	173,224	—	—	—
Riverdale Memorial District	Fresno	20.	O	Water Enterprise	366,288	600,025	—	—	—
Riverdale Park Tract Community Services District	Stanislaus	5.1	O	Memorial	334,476	313,959	—	—	—
Riverdale Public Utility District	Fresno	40.1	O	Water Enterprise	84,140	81,205	—	—	—
Riverside - San Bernardino Housing and Finance Agency	Riverside	50.	O	Fire Protection	38,224	57,197	—	—	—
Riverside Civic Center Authority	Riverside	50.	O	Lighting and Lighting Maintenance	87,782	86,201	—	—	—
Riverside Community Services District	Humboldt	5.1	O	Waste Disposal Enterprise	32,448	23,031	—	—	—
Riverside County Board of Education Service Center Building Corporation	Riverside	54.	O	Water Enterprise	552,899	382,718	235,231	—	—
Riverside County Employer / Employee Partnership For Benefits	Riverside	50.	O	Inactive	387,705	396,315	—	—	—
Riverside County Flood Control and Water Conservation	Riverside	8.19	S	Water Enterprise	71,011	68,014	—	—	—
Riverside County Habitat Conservation Agency	Riverside	50.	O	Financing or Constructing Facilities	1,344,066	1,344,066	6,170,000	—	—
Riverside County Public Financing Authority	Riverside	50.	O	Self Insurance	188,717,249	181,570,775	—	199,560,048	44,781,611
				Flood Control and Water Conservation	64,151,000	55,966,000	—	—	—
				Resource Conservation	295,537	922,669	—	—	—

(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 2010-11 — (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 County Public Financing Authority — (continued)	Riverside	50.	O	—	—	—	—	\$	—
—	—	—	—	Financing or Constructing Facilities	\$ 20,698,054	\$ 28,279,561	\$ 423,625,000	—	—
Riverside County Regional Park and Open Space	Riverside	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	20,294,810	20,090,647	—	—	—
Riverside County Waste Resources Management District	Riverside	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,457,365	4,245,487	—	—	—
Riverside Public Financing Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	21,681,374	21,681,374	341,480,000	—	—
Riverside Schools Insurance Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,129,930	6,907,812	—	—	—
Riverside Schools Risk Management Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	18,393,569	18,267,568	—	—	—
Riverside Transit Agency	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	46,050,281	56,033,421	5,650,000	—	—
Riverside-Corona Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,623,183	1,327,853	—	—	—
Riverview Cemetery District	Imperial	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	476,738	499,025	238,144	4,454	745
Riverwood Terrace Lighting District	Mendocino	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,905	745	—	—	—
Riviera Cliffs Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,917	4,095	—	—	—
Rock Creek Reclamation District (Butte)	Butte	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	6,908	6,165	—	—	—
Rock Creek Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	31,625	63,066	—	—	—
—	—	—	—	Water Enterprise	15,823	18,110	—	—	—
Rocklin Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	42,031	29,631	52,400	52,400	30,511
Rodeo Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,612,943	2,516,113	670,560	—	—
Rodeo-Hercules Fire Protection District	Contra Costa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,468,042	5,047,145	—	—	—
Rohrer Community Recreation and Park	Humboldt	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	13,072	18,304	—	—	—
Rohnert Park Civic Commission	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Rohnerville Lighting District	Humboldt	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,440	579	—	9,680	5,441
Rolling Acres Permanent Road Division	Yolo	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,420	4,279	—	—	—
Rolling Hills Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	141,315	155,059	—	—	—
Rolling Hills Lighting District	Tuolumne	18.	S	—	—	—	—	—	—

(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 2010-11 — (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
Rolling Hills Lighting District — (continued)	Tuolumne	18.	S	—	—	—	—	\$	—
—	—	—	—	Lighting and Lighting Maintenance	\$ 4,658	\$ 1,808	\$	—	—
Rollingwood-Wilart Recreation and Park District	Contra Costa	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	29,412	58,911	—	—	—
Root Creek Water District	Madera	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	184,723	193,045	—	—	—
Rosamond Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	96,789	108,777	—	—	—
—	—	—	—	Recreation and Park	531,632	760,060	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,349,806	1,541,850	8,229,445	—	—
—	—	—	—	Water Enterprise	2,830,691	3,967,309	3,013,874	—	—
Rose-Andrews Street Lighting District	Santa Clara	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	401	1,811	—	—	—
Rosedale-Rio Bravo Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,047,887	7,215,691	10,020,000	—	—
Roseland Fire Protection District	Sonoma	7.	O	—	—	—	—	2,119,046	482,340
—	—	—	—	Fire Protection	463,144	491,673	—	—	—
Roseville Cemetery District	Placer	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	2,175,162	1,095,380	—	—	—
Roseville Finance Authority	Placer	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	34,160,077	89,751,384	413,915,000	—	—
Roseville Natural Gas Financing Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	27,587,540	27,110,542	189,140,000	—	—
Ross Valley Fire Service	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,295,079	6,250,341	319,465	—	—
Ross Valley Paramedic Authority	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,725,351	1,832,878	—	—	—
Rossmoor Community Services District	Orange	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,229,416	1,238,782	470,000	—	—
Rossmoor Community Services District Public Improvements Financing	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	86,385	137,310	470,000	—	—
Rossmoor/Los Alamitos Area Sewer District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	387,895	268,008	—	—	—
Rothers Riverside Subdivision Lighting District	Shasta	18.	S	—	—	—	—	61,718	12,576
—	—	—	—	Lighting and Lighting Maintenance	14,308	4,706	—	—	—
Rough and Ready Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	575,116	760,908	—	—	—
Round Valley County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	15,482	12,053	—	—	—
Rowland Area County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,414,591	17,056,666	20,005,000	—	—
Royal Pines County Service Area (Yuba)	Yuba	34.	S	—	—	—	—	—	—
Rubidoux Community Services District	Riverside	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,380,472	2,193,916	—	—	—

(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 2010-11 — (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
Rubidoux Community Services District — (continued)	Riverside	5.1	O	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	4,719,426	5,230,165	108,511	—	—
—	—	—	—	Water Enterprise	4,627,632	5,464,414	7,465,080	—	—
Running Springs Water District	San Bernardino	42.	O	—	—	—	—	3,661,669	—
—	—	—	—	Ambulance Service	430,120	729,023	22,680	—	—
—	—	—	—	Fire Protection	1,492,807	1,338,249	579,746	—	—
—	—	—	—	Waste Disposal Enterprise	2,055,100	1,918,703	971,256	—	—
—	—	—	—	Water Enterprise	1,761,006	1,635,579	—	—	—
Rural Counties Environmental Services Joint Powers Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	413,470	419,587	—	—	—
Rural Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,712,230	5,655,731	2,882,393	—	—
Rural North Vacaville Water District	Solano	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,323,008	1,580,333	9,138,211	—	—
Russian River Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	539,847	438,411	—	—	—
Russian River County Sanitation District (Sonoma)	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,894,433	3,954,063	4,697,047	—	—
Russian River County Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	500,062	622,125	—	—	—
Russian River Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,765,530	1,555,999	209,176	—	—
Russian River Recreation and Park District	Sonoma	27.1	O	—	—	—	—	432,016	501,147
—	—	—	—	Recreation and Park	395,029	384,075	—	—	—
Ruth Lake Community Services District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	91	14,627	—	—	—
—	—	—	—	Recreation and Park	706,795	513,136	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9	—	—	—	—
Sacramento Area Flood Control Agency	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	79,376,883	106,315,303	175,175,000	—	—
Sacramento Area Sewer District	Sacramento	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	103,419,037	95,663,960	271,955,000	—	—
Sacramento Central Groundwater Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	337,123	216,509	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Sacramento City Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	91,373,823	91,373,823	894,505,002	—	—
Sacramento Cogeneration Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	71,968,776	71,453,214	57,530,000	—	—
Sacramento County Parking Authority	Sacramento	22.	S	—	—	—	—	—	—
Sacramento County Public Facilities Corporation	Sacramento	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	60,378,322	61,262,514	323,510,000	—	—
Sacramento County Public Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,392,682	6,392,643	93,815,588	—	—

(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 2010-11 — (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 County Sanitation Districts Financing Authority	Sacramento	50.	O	—	—	—	—	\$	—
—	—	—	—	Financing or Constructing Facilities	\$ 195,070,986	\$ 88,205,986	\$ 1,426,205,000	—	—
Sacramento County Stormwater Utility District (Sacramento)	Sacramento	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	30,858,251	31,539,417	—	—	—
Sacramento County Water Agency	Sacramento	45.13	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,682,752	5,530,496	—	—	—
—	—	—	—	Water Enterprise	55,532,649	27,415,149	448,799,497	—	—
Sacramento Groundwater Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	629,233	603,407	—	—	—
Sacramento Metropolitan Air Quality Management District	Sacramento	1.7	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	26,149,712	26,513,762	4,445,000	—	—
Sacramento Metropolitan Cable Television Commission	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	14,489,610	14,522,861	—	—	—
Sacramento Metropolitan Fire District	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	144,326,230	160,305,276	69,482,600	241,413,374	117,010,367
Sacramento Municipal Utility District	Sacramento	39.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,367,687,314	1,336,934,426	3,242,850,000	—	—
Sacramento Municipal Utility District Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	276,276,234	266,720,925	269,345,000	—	—
Sacramento Power Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	67,016,286	63,451,384	98,470,000	—	—
Sacramento Public Library Authority	Sacramento	50.	O	—	—	—	—	—	—
Sacramento Regional County Sanitary (Sacramento)	Sacramento	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	168,725,972	183,708,496	1,381,265,000	—	—
Sacramento Regional Fire-EMS Communications Center	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	5,669,945	5,628,515	—	—	—
Sacramento Regional Transit System	Sacramento	38.12	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	122,829,213	157,195,998	64,921,268	—	—
Sacramento River Fire District	Colusa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	433,094	306,501	—	—	—
Sacramento River Reclamation District (Butte)	Butte	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,007	731	—	—	—
Sacramento River Westside Levee District (Colusa)	Colusa	16.7	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	268,082	194,659	—	—	—
Sacramento Suburban Water District	Sacramento	42	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	42,470,563	35,156,666	111,700,000	—	—
Sacramento Valley Basinwide Air Pollution Control Council	Colusa	50.	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	83,638	77,301	—	—	—
Sacramento-Yolo Mosquito and Vector Control District	Sacramento	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	10,596,849	12,325,510	—	—	—
Sacramento-Yolo Port District	Sacramento	11.4	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	9,165,945	6,617,226	8,298,311	—	—
Saddle Creek Community Services District	Calaveras	5.1	O	—	—	—	—	—	—

(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 2010-11 — (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
Saddle Creek Community Services District — (continued)	Calaveras	5.1	O	—	—	—	—	\$	—
—	—	—	—	Pest Control	105,931	122,506	4,378	—	—
—	—	—	—	Police Protection and Personal Safety	91,619	91,619	4,378	—	—
—	—	—	—	Recreation and Park	105,931	91,619	4,378	—	—
—	—	—	—	Resource Conservation	105,929	91,620	4,379	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	105,930	91,619	4,379	—	—
Salida Fire Protection District	Stanislaus	7.	O	—	—	—	—	1,571,000	1,906,490
—	—	—	—	Fire Protection	1,465,444	1,906,490	131,873	—	—
Salida Lighting District	Stanislaus	18.	S	—	—	—	—	26,588	109,032
—	—	—	—	Lighting and Lighting Maintenance	138,337	109,032	—	—	—
Salida Sanitary District (Stanislaus)	Stanislaus	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,696,716	2,335,477	—	—	—
Salinas Fire Protection District	Monterey	7.	O	—	—	—	—	7,040,999	5,755,665
—	—	—	—	Fire Protection	7,021,947	7,062,033	1,004,361	—	—
Salinas Valley Memorial Hospital District	Monterey	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	338,989,035	337,357,905	3,563,152	—	—
Salinas Valley Solid Waste Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	15,453,901	15,267,230	38,246,227	82,988	15,795
Salsipuedes Sanitary District (Santa Cruz)	Santa Cruz	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	257,673	284,634	—	—	—
Salt Creek Permanent Road Division District	Shasta	29.	S	—	—	—	—	—	—
—	Imperial	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	36,058	65,970	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,576,280	1,250,203	834,353	—	—
Salton Sea Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	256,850	244,589	—	—	—
Salyer Community Service District	Trinity	5.1	O	—	—	—	—	—	—
—	Kings	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,757	1,637	—	—	—
—	Shasta	29.	S	—	—	—	—	—	—
—	Humboldt	7.	O	—	—	—	—	—	—
Salzman Estates Subdivision Permanent Road	—	—	—	Fire Protection	74,007	77,725	—	—	—
Samoa Fire Protection District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	25,820	34,456	—	—	—
San Andreas Cemetery District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	363,908	375,083	—	—	—
San Andreas Fire Protection District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	20,575	18,023	—	—	—
San Andreas Lighting District	Calaveras	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	123,802	146,634	—	—	—
San Andreas Recreation and Park District	Calaveras	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,802,061	1,372,104	4,708,936	—	—
San Andreas Sanitary District (Calaveras)	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
San Andreas Veterans Memorial District	Calaveras	—	—	—	—	—	—	—	—

(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 2010-11 — (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 Andreas Veterans Memorial District — (continued)	Calaveras	20.	O	—	—	—	—	\$	—
San Ardo Cemetery District	Monterey	4.	O	Memorial	—	3,510	—	—	—
San Ardo Water District	Monterey	41.	O	Cemetery	14,100	7,844	—	—	—
San Benito County Water District	San Benito	—	—	Waste Disposal Enterprise	31,552	30,087	500	—	—
San Benito Health Care District	San Benito	8.20	O	Water Enterprise	66,720	70,851	—	—	—
San Benito Resource Conservation District	San Benito	14.	O	Water Enterprise	10,065,111	7,216,505	—	—	—
San Bernardino County Financing Authority	San Bernardino	36.1	O	Hospital Enterprise	81,410,250	79,713,860	51,241,550	—	—
San Bernardino County Flood Control District	San Bernardino	50.	O	Resources Conservation	125,622	116,559	—	—	—
San Bernardino International Airport Authority	San Bernardino	8.21	S	Financing or Constructing Facilities	34,724,896	73,682,193	663,070,000	1,641,006,569	38,383,800
San Bernardino Joint Powers Authority	San Bernardino	50.	O	Flood Control and Water Conservation	56,621,035	57,763,325	115,555,000	—	—
San Bernardino Mountains Community Hospital District	San Bernardino	14.	O	Airport Enterprise	3,399,981	21,382,556	4,600,000	—	—
San Bernardino Public Safety Authority	San Bernardino	50.	O	Financing or Constructing Facilities	4,958,807	4,827,822	37,045,000	—	—
San Bernardino Valley Municipal Water District	San Bernardino	44.	O	Hospital Enterprise	16,601,640	16,209,537	8,470,000	—	—
San Bernardino Valley Water Conservation District	San Bernardino	46.4	O	Financing or Constructing Facilities	3,338,558	3,365,244	17,305,000	21,031,033	—
San Buenaventura Public Facilities Financing Authority	Ventura	54.1	C	Water Enterprise	70,347,057	47,533,127	—	—	—
San Diego Area Housing and Finance Agency	San Diego	50.	O	Flood Control and Water Conservation	956,191	1,268,774	—	—	—
San Diego Convention Center Corporation, Inc.	San Diego	54.1	C	Water Enterprise	96,183	58,965	—	—	—
San Diego County Air Pollution Control	San Diego	1.1	S	Financing or Constructing Facilities	6,626,674	8,825,727	94,500,000	—	—
San Diego County Capital Asset Leasing Corporation	San Diego	54.	O	Governmental Services	235,131	12	—	—	—
San Diego County Cities Risk Management Authority	San Diego	50.	O	Governmental Services	36,076,118	42,141,213	15,853,351	—	—
San Diego County Del Mar Building Authority	San Diego	50.	O	Air Pollution Control	26,855,065	28,736,975	—	—	—
San Diego County Flood Control District	San Diego	8.1	S	Financing or Constructing Facilities	35,894,537	36,353,556	229,505,000	—	—
San Diego County Flood Control District	San Diego	8.1	S	Inactive	—	—	—	—	—
San Diego County Flood Control District	San Diego	8.1	S	Inactive	—	—	—	—	—
San Diego County Flood Control District	San Diego	8.1	S	Flood Control and Water Conservation	5,046,011	5,319,918	—	—	—

(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 2010-11 — (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 County Regional Airport Authority	San Diego	2.3	O	—	—	—	—	\$	—
San Diego County Schools Fringe Benefits Consortium	San Diego	50.	O	Airport Enterprise	\$ 239,856,119	\$ 193,056,295	\$ 635,299,000	—	—
San Diego County Schools Risk Management Joint Powers Authority	San Diego	50.	O	Self Insurance	88,368,579	81,465,717	—	—	—
San Diego County Street Lighting Maintenance District	San Diego	18.	S	Self Insurance	37,076,063	38,032,814	—	—	—
San Diego County Water Authority	San Diego	45.19	O	Lighting and Lighting Maintenance	1,659,285	1,561,435	—	—	—
San Diego County Water Authority Financing Agency	San Diego	50.	O	Electric Enterprise	536,969	805,437	—	—	—
San Diego Data Processing Corporation, Inc.	San Diego	54.	O	Water Enterprise	465,882,247	426,803,859	2,429,645,000	—	—
San Diego Energy Recovery Authority	San Diego	50.	O	Governmental Services	73,043,780	69,344,122	—	—	—
San Diego Facilities and Equipment Leasing Corporation	San Diego	54.	O	Inactive	—	—	—	—	—
San Diego Geographic Information Source District	San Diego	50.	C	Financing or Constructing Facilities	4,099,506	4,575,864	7,725,000	—	—
San Diego Human Relations Agency	San Diego	50.	O	Governmental Services	1,341,554	1,286,046	—	—	—
San Diego Metropolitan Transit System	San Diego	50.	O	Inactive	—	—	—	—	—
San Diego Open Space Park Facilities District No. 1	San Diego	35.1	C	Transit Enterprise	59,535,672	70,024,910	—	—	—
San Diego Pooled Insurance Program	San Diego	50.	O	—	—	—	—	—	—
San Diego Redevelopment Financing Authority	San Diego	50.	C	Self Insurance	8,209,749	2,630,085	—	—	—
San Diego Regional Building Authority	San Diego	50.	O	Inactive	—	—	—	—	—
San Diego Transit Corporation	San Diego	54.	O	Financing or Constructing Facilities	6,146,782	73,562,549	162,595,000	—	—
San Diego Trolley, Inc.	San Diego	54.	O	Transit Enterprise	93,843,465	108,060,526	47,265,000	—	—
San Diego Unified Port District	San Diego	11.6	O	Transit Enterprise	60,608,993	116,444,859	—	—	—
San Diego River Valley Regional Open Space Park Joint Powers Authority	San Diego	50.	O	Harbor and Port Enterprise	142,946,622	144,835,937	86,710,475	—	—
San Diego Water District	San Diego	52.	C	Recreation and Park	2,638,625	2,847,874	—	—	—
San Dimas-La Verne Recreational Facilities Authority	Los Angeles	50.	O	Water Enterprise	12,662,059	12,328,558	16,620,000	—	—
San Elijo Joint Powers Authority	San Diego	50.	O	Inactive	—	—	—	—	—
San Francisco Bay Area Rapid Transit District	Alameda	38.3	O	Waste Disposal Enterprise	6,842,539	6,507,399	19,717,849	—	—
				Transit Enterprise	643,205,174	719,068,757	1,284,314,050	458,873,852	137,658,529

(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 2010-11 — (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 Francisco Bay Area Rapid Transit District — (continued)	Alameda	38.3	O	Transit Enterprise	—	—	—	\$ 458,873,852	\$ 137,658,529
San Francisco Municipal Railway Improvement Corporation	San Francisco	54.	O	Financing or Constructing Facilities	2,410,900	10,422,774	1,284,314,050	—	—
San Francisco Creek Joint Powers Authority	San Mateo	50.	O	Flood Control and Water Conservation	24,271	1,136,618	—	—	—
San Gabriel Basin Water Quality Authority	Los Angeles	50.	O	Water Enterprise	993,678	449,176	—	—	—
San Gabriel County Water District	Los Angeles	42.	O	Water Enterprise	25,111,505	26,467,071	4,921,815	—	—
San Gabriel River Discovery Center Authority	Los Angeles	50.	O	Water Enterprise	5,315,927	4,994,073	—	—	—
San Gabriel Valley Animal Control Authority	Los Angeles	50.	O	Governmental Services	1,134,757	1,183,575	—	—	—
San Gabriel Valley Mosquito and Vector Control District	Los Angeles	21.	O	Animal Control	583,515	558,107	—	—	—
San Gabriel Valley Municipal Water District	Los Angeles	44.	O	Pest Control	2,920,631	2,585,651	—	—	—
San Gabriel Valley School Districts Self Insurance Authority for Liability	Los Angeles	50.	O	Electric Enterprise	115,472	71,691	—	—	—
San Gabriel Valley School Districts Self-Insurance Authority for Workers Compensation	Los Angeles	50.	O	Water Enterprise	9,543,828	12,005,755	—	—	—
San Geronimo Memorial Healthcare District	Riverside	14.	O	Self Insurance	2,136,879	943,067	—	—	—
San Geronimo Pass Water Agency	Riverside	45.14	O	Hospital Enterprise	6,217,107	5,194,769	—	—	—
San Jacinto Basin Resource Conservation District	Riverside	36.1	O	Water Enterprise	48,144,732	40,847,115	113,580,941	44,368,192	13,419,610
San Jacinto Mountain Area Water Study Agency	Riverside	50.	O	Resource Conservation	16,447,531	13,377,687	—	—	—
San Jacinto Valley Cemetery District	Riverside	4.	O	Cemetery	638,973	93,970	—	—	—
San Joaquin Area Flood Control Agency	San Joaquin	50.	O	Flood Control and Water Conservation	713,202	679,027	—	—	—
San Joaquin County Flood Control and Water Conservation District	San Joaquin	8.23	S	Flood Control and Water Conservation	3,118,628	6,451,249	—	—	—
San Joaquin County Mosquito and Vector Control	San Joaquin	21.	O	Flood Control and Water Conservation	6,514,092	6,254,728	—	—	—
San Joaquin County Public Facilities Financing Corporation	San Joaquin	54.1	O	Pest Control	6,839,954	6,758,809	500,000	—	—
San Joaquin County Resource Conservation District	San Joaquin	36.1	O	Financing or Constructing Facilities	14,685,799	21,392,003	211,175,000	—	—
				Resource Conservation	1,296,349	1,438,783	—	—	—

(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 2010-11 — (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 Joaquin County Schools Property and Liability Insurance Group	San Joaquin	50.	O	—	—	—	—	\$	—
San Joaquin County Schools Workers Compensation Insurance Group	San Joaquin	50.	O	Self Insurance	1,251,182 \$	1,102,225 \$	—	—	—
San Joaquin Regional Transit District	San Joaquin	38.4	O	Self Insurance	5,588,214	6,197,231	2,355,337	—	—
San Joaquin River Exchange Contractors Water Authority	Merced	—	—	Transit Enterprise	28,286,143	28,896,500	—	—	—
San Joaquin Valley Drainage Authority	Merced	50.	O	Transit Enterprise	961,596	1,305,612	—	—	—
San Joaquin Valley Insurance Authority	Merced	50.	O	Water Enterprise	21,212,076	20,889,950	—	—	—
San Joaquin Valley Power Authority	Merced	50.	O	Drainage and Drainage Maintenance	1,039,951	1,154,462	—	—	—
San Joaquin Valley Unified Air Pollution Control District	Fresno	50.	S	—	—	—	—	—	—
San Joaquin Valleywide Air Pollution Study Agency	Fresno	50.	O	Self Insurance	34,598,691	34,021,394	—	—	—
San Jose Civic Improvement Authority	Fresno	1.5	O	Electric Enterprise	—	3,024	—	—	—
San Jose-Santa Clara Clean Water Financing Authority	Fresno	50.	O	Air Pollution Control	102,941,723	96,623,261	707,910	—	—
San Jose Financing Authority	Kern	49.	S	Air Pollution Control	453,781	565,654	—	—	—
San Juan Basin Authority	San Joaquin	50.	O	Water Enterprise	79,248	64,594	—	—	—
San Juan Baulista Cemetery District	San Joaquin	50.	O	Inactive	—	—	—	—	—
San Juan Ridge County Water District	Santa Clara	50.	C	Financing or Constructing Facilities	41,523,779	58,291,384	669,233,000	—	—
San Juan Suburban Water District	Santa Clara	50.	O	Financing or Constructing Facilities	7,040,169	7,197,145	53,255,000	—	—
San Lorenzo Valley County Water	Orange	50.	O	Water Enterprise	1,831,843	1,869,186	26,655,000	—	—
San Lucas Cemetery District	San Benito	4.	O	Cemetery	129,954	128,094	—	—	—
San Luis and Delta-Mendota Water Authority	Nevada	42.	O	Flood Control and Water Conservation	20,417	14,350	—	—	—
San Luis and Delta-Mendota Water Authority	Sacramento	5.1	O	Water Enterprise	18,091,268	17,290,765	47,142,938	—	—
San Lucas Cemetery District	Santa Cruz	4.	O	Water Enterprise	99,764	126,019	—	—	—
San Lucas County Water District	Monterey	42.	O	Water Enterprise	5,423,572	6,069,719	8,569,476	—	—
San Luis and Delta-Mendota Water Authority	Monterey	42.	O	Cemetery	13,358	16,029	—	—	—
San Luis and Delta-Mendota Water Authority	Monterey	42.	O	Waste Disposal Enterprise	82,169	120,539	14,396	—	—
San Luis and Delta-Mendota Water Authority	Merced	50.	O	Water Enterprise	69,147	132,228	77,191	—	—

(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 2010-11 — (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 Luis and Delta-Mendota Water Authority — (continued)	Merced	50.	O	—	—	—	—	\$	—
San Luis Obispo County Air Pollution District	San Luis Obispo	1.1	S	Water Enterprise	24,876,002	24,356,698	—	—	—
San Luis Obispo County Flood Control and Water Conservation District	San Luis Obispo	8.24	S	Air Pollution Control	5,044,041	4,921,131	—	424,909	68,426
San Luis Obispo Regional Transit Authority	San Luis Obispo	50.	O	Flood Control and Water Conservation Water Enterprise	2,188,905 27,726,434	2,026,368 26,216,086	242,215,929	—	—
San Luis Resource Conservation District	Merced	36.1	O	Transit Enterprise Transit Enterprise	2,198,228 3,999,606	2,365,800 5,342,266	—	—	—
San Luis Rey Municipal Water District	San Diego	44.	O	Resource Conservation	17	863	—	—	—
San Luis Water District	Merced	41.	O	Water Enterprise	76,874	46,835	—	—	—
San Martin County Water District	Santa Clara	42.	O	Water Enterprise	16,317,844	17,164,832	4,953,710	—	—
San Mateo County Flood Control District	San Mateo	8.25	S	—	—	—	—	390,053,426	195,670,010
San Mateo County Harbor District	San Mateo	11.2	O	Flood Control and Water Conservation	3,109,035	2,561,888	—	—	—
San Mateo County Joint Powers Financing Authority	San Mateo	50.	O	Harbor and Port Enterprise	8,003,169	7,753,305	10,083,374	—	—
San Mateo County Library Joint Powers Authority	San Mateo	50.	S	Financing or Constructing Facilities	30,807,957	33,491,141	364,203,057	—	—
San Mateo County Mosquito Abatement District	San Mateo	21.	O	Library Services	20,086,121	19,256,157	—	—	—
San Mateo County Narcotics Task Force	San Mateo	50.	O	Pest Control	4,132,878	4,081,946	—	—	—
San Mateo County Resource Conservation District	San Mateo	36.1	O	Police Protection and Personal Safety	1,197,004	1,117,039	—	—	—
San Mateo County Schools Insurance Group	San Mateo	50.	O	Resource Conservation	421,369	458,346	—	—	—
San Mateo County Transit District	San Mateo	38.13	O	Self Insurance	31,945,163	31,933,561	—	—	—
San Miguel Cemetery District	San Luis Obispo	4.	O	Transit Enterprise Transit Enterprise	120,131,757 12,256,359	168,630,300 12,893,860	313,535,000 313,535,000	—	—
San Miguel Community Services District	San Luis Obispo	5.1	O	Self Insurance Cemetery	2,707,440 77,496	2,668,235 84,544	—	—	—
San Miguel Community Services District	San Luis Obispo	5.1	O	Fire Protection Waste Disposal Enterprise Water Enterprise	327,305 355,345 381,018	394,623 364,958 522,496	1,763,630	—	—

(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 2010-11 — (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 Miguel Consolidated Fire Protection District	San Diego	7.	O	—	—	—	—	\$	—
San Quentin Village Maintenance District (Marin)	Marin	19.	S	Fire Protection	18,683,591	20,257,548	6,450,000	—	—
San Rafael County Sanitation District (Marin)	Marin	31.	O	Drainage and Drainage Maintenance	40,817	24,206	—	—	—
San Ramon Public Financing Authority	Contra Costa	50.	O	Waste Disposal Enterprise	13,504,062	9,677,538	940,000	—	—
San Ramon Valley Fire Protection	Contra Costa	7.	O	Financing or Constructing Facilities	4,961,850	9,182,284	93,366,570	—	—
San Ramon Valley Unified District Joint Powers Financing Authority	Contra Costa	50.	O	Fire Protection	55,012,859	56,546,164	20,405,145	97,679,488	49,391,575
San Ramon Valley Unified School District Educational Facilities	Contra Costa	54.	O	Financing or Constructing Facilities	2,030	3,215,296	25,000,000	—	—
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	Inactive	—	—	—	—	—
San Timoteo Watershed Management Authority	Riverside	50.	O	Waste Disposal Enterprise	336,896	589,732	—	—	—
Sand City Joint Powers Finance Authority	Monterey	50.	C	Water Enterprise	278,713	232,669	—	—	—
Sand Creek Flood Control District	Stanislaus	8.32	O	Inactive	—	—	—	—	—
Sand Pit Road Permanent Road Division	Shasta	29.	S	Flood Control and Water Conservation	13,322	6,320	—	—	—
Sandyland Seawall Maintenance District (Santa Barbara)	Santa Barbara	19.	S	Inactive	—	—	—	—	—
Sanger Public Financing Authority	Fresno	50.	C	Land Reclamation and Levee Maintenance	(234)	134,137	—	—	—
Sanger-Del Rey Cemetery District	Fresno	4.	O	Financing or Constructing Facilities	1,194,694	1,235,904	20,535,000	—	—
Sanitary District No. 1 (Marin)	Marin	30.1	O	Cemetery	844,082	777,401	124,076	—	—
Sanitary District No. 2 (Marin)	Marin	30.1	O	Waste Disposal Enterprise	20,749,397	17,395,235	8,572,569	7,725,147	2,278,146
Sanitary District No. 5 (Marin)	Marin	30.1	O	Waste Disposal Enterprise	5,285,163	4,743,830	—	—	—
Santa Ana Financing Authority	Orange	54.	C	Waste Disposal Enterprise	4,274,780	3,504,082	627,466	—	—
Santa Ana Gardens Sanitary District (Orange)	Orange	30.1	S	Financing or Constructing Facilities	16,841,569	85,552,781	176,900,000	—	—
Santa Ana River Flood Protection Agency	Orange	50.	O	Waste Disposal Enterprise	173	12	—	—	—
Santa Ana Watershed Project Authority	Riverside	50.	O	Flood Control and Water Conservation	22,096	14,855	—	—	—
				Waste Disposal Enterprise	18,153,313	19,118,566	24,107,214	—	—

(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 2010-11 — (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 Ana Watershed Project Authority — (continued)	Riverside	50.	O	—	—	—	—	\$	—
Santa Barbara County Air Pollution Control	Santa Barbara	1.1	O	Water Enterprise	\$	—	—	—	—
Santa Barbara County Finance Corporation, Inc.	Santa Barbara	54.	O	Air Pollution Control	8,011,649	8,644,531	—	—	—
Santa Barbara County Flood Control and Water Conservation District	Santa Barbara	8.26	S	Financing or Constructing Facilities	7,078,042	9,338,335	77,830,000	—	—
Santa Barbara County Schools Self-Insurance Program for Employees	Santa Barbara	50.	O	Flood Control and Water Conservation	15,961,584	12,777,054	2,347	—	—
Santa Barbara County Water Agency	Santa Barbara	45.15	S	Self Insurance	4,182,418	5,414,774	—	—	—
Santa Barbara Fire Protection District	Santa Barbara	7.	S	Flood Control and Water Conservation	5,620,585	6,532,141	—	—	—
Santa Barbara Metropolitan Transit District	Santa Barbara	38.8	O	Fire Protection	28,783,583	505,672	—	—	—
Santa Barbara San Luis Obispo Regional Health Authority	Santa Barbara	12.2	O	Transit Enterprise	22,765,996	25,743,188	—	—	—
Santa Clara County Abandoned Vehicle Abatement Service Authority	Santa Clara	50.	O	Health	373,107,752	366,648,428	—	—	—
Santa Clara County Building Authority	Santa Clara	50.	O	Governmental Services	1,419,635	1,419,680	—	—	—
Santa Clara County Financing Authority	Santa Clara	50.	S	Inactive	—	—	—	—	—
Santa Clara County Library Joint Powers Authority	Santa Clara	50.	O	Financing or Constructing Facilities	34,154,829	67,284,829	748,730,927	126,895,541	23,671,371
Santa Clara County Open-Space Authority	Santa Clara	50.	O	Library Services	33,669,210	37,869,807	—	—	—
Santa Clara County Public Facilities Corporation	Santa Clara	54.	O	Recreation and Park	4,368,866	3,364,921	—	—	—
Santa Clara County Schools Insurance Group	Santa Clara	50.	O	Inactive	—	—	—	—	—
Santa Clara County Vector Control District	Santa Clara	21.	S	Self Insurance	29,515,348	30,335,175	—	—	—
Santa Clara County-El Camino Hospital District Hospital Facilities Authority	Santa Clara	50.	O	Pest Control	6,988,387	5,484,846	3,800,000	—	—
Santa Clara Valley Transportation Authority	Santa Clara	38.10	O	Financing or Constructing Facilities	316,470	5,116,470	32,900,000	—	—
Santa Clara Valley Water District	Santa Clara	45.27	O	Transit Enterprise	507,327,000	392,782,000	1,251,590,000	—	—
Santa Clara Public Finance Authority	Santa Clara	50.	C	Transit Enterprise	25,181,144	25,181,144	1,251,590,000	106,741,617	18,384,244
Santa Clara Public Finance Authority	Los Angeles	50.	C	Flood Control and Water Conservation	129,744,111	118,694,569	143,160,000	—	—
				Water Enterprise	159,783,992	159,758,258	228,867,460	—	—
				Financing or Constructing Facilities	3,221,798	3,221,787	41,176,575	—	—

(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 2010-11 — (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 Clarita Valley Sanitation District of Los Angeles County	Los Angeles	31.	S	Waste Disposal Enterprise	\$ 30,007,065	\$ 25,306,814	\$ 69,901,957	\$ 10,859,427	\$ 5,778,450
Santa Clarita Watershed Recreation and Conservation Authority	Los Angeles	50.	C	Recreation and Park	141	13,584	—	—	—
Santa Cruz Consolidated Emergency Communication Center	Santa Cruz	50.	O	Governmental Services	6,023,756	6,131,946	2,870,000	—	—
Santa Cruz County Animal Shelter	Santa Cruz	50.	O	Animal Control	3,107,031	3,205,065	—	—	—
Santa Cruz County Emergency Medical Services Integration Authority	Santa Cruz	50.	O	Governmental Services	295,901	286,659	—	—	—
Santa Cruz County Fire Agencies Insurance Group	Santa Cruz	50.	O	Self Insurance	760,353	777,282	—	—	—
Santa Cruz County Flood Control District	Santa Cruz	8.28	S	Flood Control and Water Conservation	4,161,380	4,557,691	4,630,778	—	—
Santa Cruz County Library Financing Authority	Santa Cruz	50.	O	Governmental Services	14,006,271	14,006,271	—	—	—
Santa Cruz County Resource Conservation District	Santa Cruz	36.1	O	Resource Conservation	3,028,882	2,974,005	—	—	—
Santa Cruz County Sanitation District (Santa Cruz)	Santa Cruz	31.	O	Waste Disposal Enterprise	27,539,562	16,033,902	15,545,213	—	—
Santa Cruz County Schools Health Insurance Group	Santa Cruz	50.	O	Self Insurance	4,429,056	7,005,395	—	—	—
Santa Cruz County Vehicle Abatement Authority	Santa Cruz	50.	O	Governmental Services	238,731	238,718	—	—	—
Santa Cruz Metropolitan Transit District	Santa Cruz	38.9	O	Transit Enterprise	33,428,527	39,596,877	—	—	—
Santa Cruz Port District	Santa Cruz	11.3	O	Harbor and Port Enterprise	4,846,360	5,024,827	—	—	—
Santa Cruz Public Improvement Financing Corporation	Santa Cruz	54.1	C	Financing or Constructing Facilities	6,588,637	6,757,121	9,747,782	—	—
Santa Cruz-San Benito County Schools Insurance Group	Santa Cruz	50.	O	Self Insurance	350,534	616,635	3,584,844	—	—
Santa Fe Irrigation District	San Diego	52.	O	Water Enterprise	2,891,318	3,048,601	—	11,635,200	1,969,951
Santa Lucia Community Services District	Monterey	5.1	O	Police Protection and Personal Safety Streets and Roads - Construction and Maintenance	1,621,224	1,333,419	10,225,000	—	—
Santa Margarita Cemetery District	San Luis Obispo	4.	O	Water Enterprise	1,134,258	1,217,958	—	—	—
				Waste Disposal Enterprise	258,425	340,312	—	—	—
				Water Enterprise	1,688,249	2,870,764	—	—	—
				Cemetery	34,276	30,924	—	—	—

(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 2010-11 — (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 Margarita Fire Protection	San Luis Obispo	7.	0	—	—	—	—	\$	—
—	—	—	—	Fire Protection	92,588	74,239	59,472	—	—
Santa Margarita Water District	Orange	41.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,434,985	21,212,933	70,485,000	—	—
—	—	—	—	Water Enterprise	70,537,958	61,947,113	234,432,608	—	—
Santa Margarita-Dana Point Authority	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,687,322	9,687,322	181,495,000	—	—
Santa Maria Cemetery District	Santa Barbara	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	1,397,226	1,309,774	1,090,000	—	—
Santa Maria Public Airport District	Santa Barbara	2.1	0	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	4,189,326	5,554,824	—	—	—
Santa Maria Public Financing Authority	Santa Barbara	50.	0	—	—	—	—	—	—
Santa Maria Solid Waste Disposal Corporation	Santa Barbara	54.	0	—	—	—	—	—	—
Santa Maria Valley Water Conservation District	Santa Barbara	46.4	0	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Santa Maria-Bonita Capital Facilities Corporation	Santa Barbara	54.1	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,408,960	1,091,391	—	—	—
Santa Nella County Water District	Merced	42.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,676,593	1,676,555	21,640,000	—	—
—	—	—	—	Waste Disposal Enterprise	555,315	434,871	—	—	—
—	—	—	—	Water Enterprise	772,559	527,774	49,168	—	—
Santa Rita Hills Community Services District	Santa Barbara	5.1	0	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	195,911	68,775	—	—	—
Santa Rita Water District	Merced	41.	0	—	—	—	—	—	—
Santa Ynez Community Services District	Santa Barbara	5.1	0	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,372,178	1,268,129	1,163,694	—	—
Santa Ynez River Water Conservation District	Santa Barbara	46.4	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	436,615	418,767	—	—	—
Santa Ynez River Water Conservation District, Improvement District No. 1	Santa Barbara	46.4	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,759,282	8,282,617	2,805,000	—	—
Santa Ynez Valley Union High School Building Corporation	Santa Barbara	54.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	304,022	304,021	3,480,000	—	—
Santiago Aqueduct Commission	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,392,802	1,355,383	—	—	—
Saratoga Cemetery District	Santa Clara	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	1,132,002	745,376	—	—	—
Saratoga Fire Protection District	Santa Clara	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,564,974	5,354,520	6,951,692	—	—
Saticoy Sanitary District (Ventura)	Ventura	30.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	295,838	428,129	—	—	—
Sativa-Los Angeles County Water District	Los Angeles	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,195,797	941,898	—	—	—
Saucelito Irrigation District	Tulare	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,809,110	2,977,276	—	—	—

(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 2010-11 — (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
Sausalito-Marin City Sanitary (Marin)	Marin	30.1	0	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	\$ 5,680,752	\$ 4,156,262	\$ 2,689,686	—	—
Sawyers Bar County Water District	Siskiyou	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,356	10,196	—	—	—
Scenic Heights County Sanitation District (San Mateo)	San Mateo	31.	S	—	—	—	—	390,053,426	195,670,010
—	—	—	—	Waste Disposal Enterprise	57,460	19,675	—	—	—
Schell-Vista Fire Protection District	Sonoma	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,666,584	746,469	—	—	—
School Alliance for Workers Compensation Excess Self-Funded Joint Powers Authority	Santa Clara	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,770,253	4,147,979	—	—	—
School Employees Trust-Tulare	Tulare	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	753	4,570	—	—	—
School Insurance Group Northern Alliance Second (Signal (11))	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	403,848	455,444	—	—	—
School Insurance Group-Placer and Nevada Counties	Placer	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	73,919,265	70,951,682	—	—	—
School Project for Utility Rate Reduction (SPURR)	Contra Costa	50.	0	—	—	—	—	—	—
—	—	—	—	Governmental Services	35,220,932	34,837,659	—	—	—
School Projects Financing Corporation of Sacramento County	Sacramento	54.1	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6	895,921	7,630,000	—	—
Schools Association For Excess Risk	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	41,303,388	41,256,419	—	—	—
Schools Excess Liability Fund	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,328,066	10,635,149	—	—	—
Schools Insurance Authority	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	39,357,214	39,804,125	—	—	—
Schools Insurance Group, Northern Alliance	Mendocino	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,729,650	4,674,300	—	—	—
Schools Insurance Program for Employees	San Luis Obispo	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,523,553	5,500,976	—	—	—
Schools Linked For Insurance Management	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,394,130	8,876,312	—	—	—
Schools Mandate Group	Sacramento	50.	0	Inactive	—	—	—	—	—
Schools Self Insurance of Contra Costa County	Contra Costa	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	14,371,390	14,519,768	—	—	—
Schwartz-Baize Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	289	119	—	201,822	87,404
Scott Valley Fire Protection District	Siskiyou	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	99,998	101,821	—	—	—
Scott Valley Irrigation District	Siskiyou	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	42,141	47,628	—	—	—
Scotts Valley Fire Protection District	Santa Cruz	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,606,523	9,058,778	3,155,441	14,644,407	5,143,673

(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 2010-11 — (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
Scotts Valley Public Financing Authority	Santa Cruz	50.	0	—	—	—	—	\$	—
—	—	—	—	Financing or Constructing Facilities	\$ 432,090	\$ 423,706	\$ 6,153,812	—	—
Scotts Valley Water Conservation District	Lake	46.4	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	130	—	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Scotts Valley Water District	Santa Cruz	42.	0	—	4,877,333	5,484,974	9,570,000	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Scotts Valley Water District Public Facilities Corporation	Santa Cruz	54.1	0	—	397,608	594,898	8,245,000	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
Seaside County Sanitation District (Monterey)	Monterey	31.	0	—	1,277,154	909,628	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
Seeley County Water District	Imperial	42.	0	—	310,095	377,617	19,372	—	—
—	—	—	—	Waste Disposal Enterprise	1,975,234	406,781	132,339	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Self-Insurance Program for Imperial County	Imperial	50.	0	—	42,980	439,549	—	—	—
—	—	—	—	Self Insurance	—	—	—	—	—
Self-Insurance Risk Management Authority	Los Angeles	50.	0	—	9,379,278	9,483,114	—	—	—
—	—	—	—	Self Insurance	—	—	—	—	—
Self-Insurance Risk Management Authority II for Liability and Property Protection	Los Angeles	—	0	—	2,469,471	2,135,329	—	—	—
—	—	—	—	Self Insurance	—	—	—	—	—
Self-Insurance Risk Management Authority III - Employee Benefits	Los Angeles	—	0	—	7,009,611	6,807,192	—	—	—
—	—	—	—	Self Insurance	—	—	—	—	—
Self-Insured Schools of California Health and Welfare Benefits Program	Kern	50.	0	—	992,698,314	1,029,809,782	—	—	—
—	—	—	—	Self Insurance	—	—	—	—	—
Self-Insured Schools of California SISC I - Workers Compensation	Kern	50.	0	—	13,909,279	17,428,852	—	—	—
—	—	—	—	Self Insurance	—	—	—	—	—
Self-Insured Schools of California SISC II - Liability and Property	Kern	50.	0	—	13,552,918	17,215,681	—	—	—
—	—	—	—	Self Insurance	—	—	—	—	—
Selma - Kingsburg - Fowler County Sanitation District (Fresno)	Fresno	31.	0	—	7,489,716	7,135,198	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
Selma Cemetery District	Fresno	4.	0	—	621,440	617,552	—	—	—
—	—	—	—	Cemetery	—	—	—	—	—
Selma Health Care District	Fresno	14.	0	—	51,108	6,720	—	—	—
—	—	—	—	Health	—	—	—	—	—
Semitropic - Rosamond Water Bank Authority	Kern	50.	0	—	3,023,612	3,432,662	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Semitropic Water Storage District	Kern	48.	0	—	43,779,763	34,138,688	143,565,554	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Seneca Hospital District	Plumas	14.	0	—	13,074,688	12,595,750	823,018	—	—
—	—	—	—	Hospital Enterprise	—	—	—	—	—
Senior Center Agency	Tehama	50.	0	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—

(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 2010-11 — (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
Sequoia Drainage Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	\$ 390,053,426	\$ 195,670,010
—	—	—	—	Drainage and Drainage Maintenance	\$ 3,457	\$ 79	—	—	—
Sequoia Healthcare District	San Mateo	14.	O	Health	10,939,734	10,395,490	—	—	—
—	—	—	—	Hospital Enterprise	37,976	185,072	—	—	—
Sequoia Memorial District	Tulare	20.	O	Memorial	24,607	16,839	—	—	—
—	—	—	—	Library Services	651,677	652,056	—	—	—
Serra Cooperative Library System	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,770,686	3,696,036	6,548,040	—	—
Serrano Irrigation District	Orange	52.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,885,464	5,488,483	—	—	—
Sewer Authority Mid-Coastside	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,622,618	8,519,470	—	—	—
Sewer Maintenance No. 1 (Placer)	Placer	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,734,395	4,990,188	—	—	—
Sewer Maintenance No. 2 (Placer)	Placer	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,356,175	1,046,344	—	—	—
Sewer Maintenance No. 3 (Placer)	Placer	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,005,041	4,074,612	—	—	—
Sewerage Agency of Southern Marin	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,129,783	2,188,115	—	—	—
Sewerage Commission - Oroville Region	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	53,602	46,639	266,000	—	145,971
Shaded Terrace Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	600,747	347,185	—	—	—
Shafter Recreation and Park District	Kern	27.1	O	Recreation and Park	5,989,168	6,364,595	15,145,424	—	—
—	—	—	—	Water Enterprise	14,978	6,675	—	—	—
Shafter-Wasco Irrigation District	Kern	52.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	7,377	6,065	—	—	—
Shandon Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	186,236	170,229	—	—	—
Shasta Area Safety Communications Agency	Shasta	50.	O	Fire Protection	550,406	543,593	1,933,996	—	—
Shasta Avenue Maintenance District (San Joaquin)	San Joaquin	19.	S	Water Enterprise	2,579,487	2,726,590	—	—	—
—	—	—	—	Air Pollution Control	172,452	116,723	—	—	—
Shasta Community Services District	Shasta	5.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	4,106,624	4,676,094	45,865,000	—	—
Shasta County Air Pollution Control	Shasta	1.1	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
Shasta County Water Agency	Shasta	45.16	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Shasta Joint Powers Financing Authority	Shasta	50.	S	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Shasta Lake Acres Permanent Road Division District	Shasta	29.	S	—	—	—	—	—	—

(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 2010-11 — (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
Shasta Lake Estates Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	\$ —	—
Shasta Lake Fire Protection District	Shasta	7.	O	—	—	—	—	1,496,577	484,374
—	—	—	—	Fire Protection	1,205,622	1,355,531	240,759	—	—
Shasta Lake Ranchos Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Shasta Mosquito and Vector Control District	Shasta	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,235,030	2,499,734	—	—	—
Shasta Valley Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	218,719	176,124	—	—	—
Shasta Valley Resource Conservation District	Siskiyou	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,047,339	1,063,863	—	—	—
Shasta-Trinity School Insurance Group	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	31,089,966	29,870,075	—	—	—
Shaws Flat-Springfield Cemetery District	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	6,520	1,279	—	—	—
Shiloh Cemetery District	Sonoma	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	398,838	379,742	—	—	—
Shippie French Camp Homesites Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,395	1,632	—	—	—
Showcase Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	33,471	40,175	—	—	—
Sierra - Sacramento Valley Emergency Medical Services Agency	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	2,493,434	1,922,202	—	—	—
Sierra Cedars Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	156,267	185,000	—	—	—
—	—	—	—	Water Enterprise	152,061	61,586	—	—	—
Sierra City Fire Protection District	Sierra	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	124,210	113,142	—	—	—
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	114,934	74,852	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Sierra County Flood Control and Water Conservation District	Sierra	8.29	S	—	—	—	—	—	—
Sierra County Waterworks No. 1 (Sierra)	Sierra	49.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	104,258	76,412	—	—	—
Sierra Economic Development Corporation	Nevada	54.1	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	670,427	677,214	1,961,512	—	—
Sierra Foothills Public Utility District	Madera	40.1	O	—	—	—	—	—	—
Sierra Highlands Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	100,820	65,444	—	—	—
Sierra Lakes County Water District	Placer	42.	O	—	—	—	—	1,627,423	334,496

(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 2010-11 — (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 Lakes County Water District — (continued)	Placer	42.	O	Waste Disposal Enterprise	—	—	—	\$ 1,627,423	\$ 334,496
—	—	—	—	Water Enterprise	1,187,509	1,451,872	5,000,000	—	—
Sierra Madre Financing Authority	Los Angeles	50.	C	—	790,467	840,718	1,091,070	—	—
—	—	—	—	Financing or Constructing Facilities	1,243,595	1,243,595	12,945,000	—	—
Sierra North Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,962	11,148	—	—	—
Sierra Oaks Community Services District	El Dorado	5.1	O	Streets and Roads - Construction and Maintenance	5,414	6,604	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Sierra Planning Organization	Nevada	50.	O	—	—	—	—	—	—
Sierra Resource Conservation District	Fresno	36.1	O	Resource Conservation	96,803	77,047	—	—	—
—	—	—	—	—	—	—	—	—	—
Sierra Valley Fire Protection District	Plumas	7.	O	Fire Protection	41,829	51,305	—	—	—
—	—	—	—	—	—	—	—	—	—
Sierra Valley Groundwater Management District	Plumas	50.	O	Water Enterprise	25,577	24,959	—	—	—
—	—	—	—	—	—	—	—	—	—
Sierra Valley Hospital District	Sierra	14.	O	Hospital Enterprise	268,840	157,832	—	—	—
—	—	—	—	—	—	—	—	—	—
Sierra Valley Hospital Financing Authority	Sierra	50.	O	Financing or Constructing Facilities	167,092	167,092	1,751,100	—	—
—	—	—	—	—	—	—	—	—	—
Sierra Valley Resource Conservation District	Sierra	36.1	O	Resource Conservation	111,145	98,190	—	—	—
—	—	—	—	—	—	—	—	—	—
Sierra View Hospital District	Tulare	14.	O	Hospital Enterprise	137,773,553	121,180,903	80,439,276	7,668	3,370
—	—	—	—	—	—	—	—	—	—
Sierra Vista Lighting District	Shasta	18.	S	Lighting and Lighting Maintenance	3,841	1,801	—	—	—
—	—	—	—	—	—	—	—	—	—
Sierra-Kings Hospital District	Fresno	14.	O	Hospital Enterprise	28,734,449	27,867,812	33,340,850	—	—
—	—	—	—	—	—	—	—	—	—
Sierraville Public Utility District	Sierra	40.1	O	Water Enterprise	75,541	73,006	213,195	—	—
—	—	—	—	—	—	—	—	—	—
Silicon Valley Animal Control Authority	Santa Clara	50.	O	Animal Control	1,643,771	2,011,246	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Silicon Valley Library System	Santa Clara	50.	O	Financing or Constructing Facilities	1,081,346	165,842	—	—	—
Siicon Valley Regional Interoperability Authority	Santa Clara	50.	O	Police Protection and Personal Safety	1,081,346	165,842	—	—	—
—	—	—	—	—	—	—	—	—	—
Silva Gardens Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	Lighting and Lighting Maintenance	1,810	1,791	—	—	—
—	—	—	—	—	—	—	—	—	—
Silver Creek Drainage District (Fresno)	Fresno	6.2	O	Drainage and Drainage Maintenance	9	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Silverado - Modjeska Recreation and Park District	Orange	27.1	O	Recreation and Park	207,544	255,466	—	382,533	32,000
—	—	—	—	—	—	—	—	—	—
Silverado Community Services District	Napa	5.1	S	—	—	—	—	—	—

(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 2010-11 — (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
Silverado Community Services District — (continued)	Napa	5.1	S	—	—	—	—	\$	—
—	—	—	—	Lighting and Lighting Maintenance	22,717	21,348	\$	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	103,481	105,952	—	—	—
Silveyville Cemetery District	Solano	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	517,949	377,237	—	—	—
Sim Valley Lighting Maintenance (Ventura)	Ventura	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,499,413	2,224,592	—	—	—
Sim Valley Public Financing Authority	Ventura	50.	C	—	—	—	4,120,000	—	—
—	—	—	—	Financing or Constructing Facilities	—	960,172	—	—	—
Siskiyou Association of Governmental Entities	Siskiyou	50.	O	—	53	2,821	—	—	—
—	—	—	—	Local and Regional Planning or Development	—	—	—	—	—
Siskiyou County Air Pollution Control	Siskiyou	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	323,489	223,570	—	—	—
Siskiyou County Flood Control and Water Conservation District	Siskiyou	8.30	S	—	—	—	—	1,947,321	103,567
—	—	—	—	Flood Control and Water Conservation	342,337	829,068	—	—	—
Siskiyou County Schools Dental Insurance Group Joint Powers Authority	Siskiyou	50.	O	—	—	—	—	—	—
Siskiyou County Schools Vision Insurance Group Joint Powers Authority	Siskiyou	50.	O	—	—	—	—	—	—
Siskiyou Resource Conservation District	Siskiyou	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	311,831	413,023	—	—	—
Ski Town II Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,123	8,705	—	—	—
Skyline County Water District	San Mateo	42.	O	—	—	—	—	—	—
Skyview County Water District	Tehama	42.	O	—	—	—	—	—	—
Sleepy Hollow Fire Protection District	Maine	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,294,299	1,318,396	—	—	—
Sloughhouse Resource Conservation District	Sacramento	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	77,705	21,131	—	—	—
Small Cities Organized Risk Effort	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,780,481	2,624,546	—	—	—
Smartville Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	826	400	—	—	—
Smartville Fire Protection District	Yuba	7.	O	—	—	—	—	—	71,425
—	—	—	—	Fire Protection	112,846	157,009	—	108,498	—
Smith River Cemetery District	Del Norte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,228	6,532	—	—	—
Smith River Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	443,297	500,770	342,750	—	—
Smith River Fire Protection District	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	329,311	206,750	—	—	—
Snelling Cemetery District	Merced	4.	O	—	—	—	—	—	—

(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 2010-11 — (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
Snelling Cemetery District — (continued)	Merced	4.	O	Cemetery	—	—	—	\$ —	—
Snelling Community Services District	Merced	5.1	O	Waste Disposal Enterprise	16,306	19,438	\$ —	235,926	21,350
Solano Animal Control Authority	Solano	50.	O	Animal Control	96,855	104,857	—	—	—
Solano County Mosquito Abatement District No. 1	Solano	21.	O	Pest Control	700,000	697,923	—	—	—
Solano County Water Agency	Solano	45.34	O	Flood Control and Water Conservation	1,840,777	1,661,458	—	—	—
Solano Irrigation District	Solano	52.	O	Water Enterprise	1,173,682	3,899,722	—	—	—
Solano Resource Conservation District	Solano	36.1	O	Water Enterprise	17,129,929	16,963,771	20,035,000	—	—
Solano Water Authority	Solano	50.	O	Resource Conservation	5,848,599	3,537,714	2,774,465	—	—
Soldier Mountain Meadows Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Water Enterprise	943,205	920,478	—	—	—
Soledad Cemetery District	Monterey	4.	O	Inactive	23,352	88,148	—	—	—
Soledad Community Health Care District	Monterey	14.	O	Cemetery	130,206	124,999	—	—	—
Soledad-Mission Recreation and Park District	Monterey	27.1	O	Hospital Enterprise	8,305,106	8,023,458	1,525,000	—	—
Sonoma County Agricultural Preservation and Open Space District	Sonoma	27.2	S	Recreation and Park	364,804	401,428	550,433	—	—
Sonoma County Library	Sonoma	50.	O	Recreation and Park	14,648,946	11,840,073	—	—	—
Sonoma County Open Space Authority	Sonoma	50.	O	Library Services	15,746,280	15,871,960	43,297	99,997,041	12,367,241
Sonoma County Public Safety Consortium	Sonoma	50.	C	Local and Regional Planning or Development	12,598,912	11,500,151	—	—	—
Sonoma County Waste Management Agency	Sonoma	50.	O	Police Protection and Personal Safety	2,304,955	1,980,302	—	—	—
Sonoma County Water Agency	Sonoma	45.26	S	Waste Disposal Enterprise	5,610,144	5,319,563	—	—	—
Sonoma Mountain County Water District	Sonoma	42.	O	Flood Control and Water Conservation	22,124,288	56,673,379	103,915,796	—	—
Sonoma Valley County Sanitation District	Sonoma	31.	S	Water Enterprise	4,152,250	5,267,772	7,407,669	—	—
				Water Enterprise	47,825,069	45,455,887	53,913,870	—	—
				Water Enterprise	49,554	54,507	—	—	—

(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 2010-11 — (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 Valley County Sanitation District — (continued)	Sonoma	31.	S	Waste Disposal Enterprise	12,262,592 \$	11,996,550	20,478,112	\$ —	—
Sonoma Valley Healthcare District	Sonoma	14.	O	Hospital Enterprise	51,270,947	50,078,716	40,126,215	—	—
Sonoma-Marin Area Rail Transit District	Main	38.16	O	Transit Enterprise	67,853,513	48,588,237	—	—	—
Sonoma Public Financing Authority	Tuolumne	50.	C	Financing or Constructing Facilities	181,125	181,125	1,060,000	—	—
Soquel Creek Water District	Santa Cruz	42.	O	Water Enterprise	11,417,294	8,849,265	21,885,000	—	—
Sotoyome Resource Conservation District	Sonoma	36.1	O	Resource Conservation	980,988	984,953	—	—	—
South Bay Area Schools Insurance Authority	Santa Clara	50.	O	Self Insurance	3,288,291	3,016,385	—	—	—
South Bay Cities Sanitation District (Los Angeles)	Los Angeles	31.	O	Waste Disposal Enterprise Inactive	15,691,776	12,067,532	16,145,053	10,859,427	5,778,450
South Bay Dischargers Authority	Santa Clara	50.	O	Water Enterprise	5,084	23,527	—	—	—
South Bay Irrigation District	San Diego	52.	O	Governmental Services	8,195,213	8,769,785	—	—	—
South Bay Regional Public Communications Authority	Los Angeles	50.	O	Waste Disposal Enterprise	27,332,581	25,547,039	—	—	—
South Bayside System Authority	San Mateo	50.	O	Air Pollution Control	332,770,027	296,951,283	68,215,678	—	—
South Coast Air Quality Management District	Los Angeles	54.	O	Financing or Constructing Facilities	925,346	6,364,099	20,370,000	—	—
South Coast Air Quality Management District Building Corporation	Los Angeles	54.	O	Financing or Constructing Facilities	925,346	6,364,099	20,370,000	—	—
South Coast Fire Protection District	Mendocino	7.	O	Fire Protection	397,537	282,302	—	—	—
South Coast Water District	Orange	42.	O	Recreation and Park	197,185	284,366	—	32,026,200	—
South Coast Water District Financing Authority	Orange	50.	O	Waste Disposal Enterprise	15,330,952	14,795,915	40,082,697	—	—
South County Area Transit	San Luis Obispo	50.	O	Water Enterprise	19,621,987	16,662,181	3,991,480	—	—
South Delta Water Agency	San Joaquin	45.29	O	Transit Enterprise	879,390	1,025,783	—	—	—
South Dos Palos County Water District	Merced	42.	O	Flood Control and Water Conservation	1,087,377	971,454	—	89,463	7,801
South Feather Water and Power Agency	Butte	52.	O	Waste Disposal Enterprise	17,417	32,202	—	—	—
	Butte	52.	O	Water Enterprise	30,382	56,607	—	—	—
	Butte	52.	O	Electric Enterprise	21,988,912	13,294,717	4,044,106	—	—
	Butte	52.	O	Water Enterprise	4,322,832	5,870,208	—	—	—

(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 2010-11 — (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 Fork Irrigation District	Modoc	52.	O	—	—	—	—	\$	—
—	—	—	—	Water Enterprise	94,514	77,074	\$	—	—
South Fork Mosquito Abatement District	Kern	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	22,193	16,876	—	—	—
South French Camp Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,947	2,451	—	—	—
South Gate Public Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,152,656	7,152,656	56,290,000	—	—
South Kern Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	344,651	270,015	—	—	—
South Lake County Fire Protection District	Lake	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,298,513	2,369,907	—	—	—
South Montebello Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,297,712	2,595,455	2,292,834	—	—
South Monterey County Fire Protection District	Monterey	7.	O	—	—	—	—	1,211,874	350,705
—	—	—	—	Fire Protection	674,535	269,027	29,535	—	—
South Napa Waste Management Authority	Napa	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,430,564	9,854,365	3,240,000	—	—
South Orange County Wastewater Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	24,243,795	21,872,943	24,980	—	—
South Park County Sanitation District (Sonoma)	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,108,658	2,449,414	2,690,000	—	—
South Park Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,647	5,567	—	—	—
South Placer Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	7,463,773	7,794,088	—	—	—
South Placer Municipal Utility District	Placer	39.	O	—	—	—	1	—	—
—	—	—	—	Waste Disposal Enterprise	10,167,472	11,382,900	—	—	—
South Placer Wastewater Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,677,916	10,967,164	157,365,000	—	—
South San Joaquin Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,499,211	3,793,439	—	—	—
—	—	—	—	Water Enterprise	17,720,613	20,806,961	21,135,000	—	—
South San Luis Obispo County Sanitation District (San Luis Obispo)	San Luis Obispo	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,164,586	3,926,334	483,519	—	—
South Santa Clara County Fire District	Santa Clara	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,083,592	4,338,632	—	—	—
South Santa Clara Valley Memorial District	Santa Clara	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	117,234	74,020	—	—	—
South Sonora Maintenance District (Tuolumne)	Tuolumne	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,686	1,974	—	—	—
South Sutter Water District	Sutter	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	263,467	372,183	—	—	—
—	—	—	—	Recreation and Park	44,375	7,621	—	—	—

(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 2010-11 — (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 Sulter Water District — (continued)	Sulter	41.	O	Water Enterprise	—	2,193,548	523,994	\$	—
South Tahoe Joint Powers Financing Authority	El Dorado	50.	C	Financing or Constructing Facilities	3,612,769	—	—	—	—
South Tahoe Public Utility District	El Dorado	40.1	O	Waste Disposal Enterprise	10,122,648	12,531,316	113,970,000	—	31,334,323
South Tulare Memorial District	Tulare	—	—	Water Enterprise	18,002,045	19,153,709	23,093,548	55,403,959	—
South Yreka Fire Protection District	Siskiyou	7.	O	Memorial	10,088,682	10,548,782	4,833,299	—	—
South Yuba Water District	Yuba	42.	O	Fire Protection	396,907	295,550	—	30,932	52,479
Southeast Area Animal Control Authority	Los Angeles	50.	O	Water Enterprise	64,742	77,859	—	—	—
Southeast Area Social Services Funding Authority (SASSFA)	Los Angeles	50.	O	Animal Control	178,072	287,278	—	—	—
Southeast Resource Recovery Facility Authority	Los Angeles	50.	O	Governmental Services	5,028,429	4,785,869	515,708	—	—
Southeast Water Coalition District	Los Angeles	50.	O	Financing or Constructing Facilities	7,285,794	7,226,464	—	—	—
Southern Alameda County Geographic Information System Authority	Alameda	50.	O	Governmental Services	4,201,591	10,967,580	80,555,000	—	—
Southern California Coastal Water Research Project Authority	Los Angeles	50.	O	Governmental Services	110,810	74,094	—	—	—
Southern California Community College Districts Self-Funded Insurance Authority	Los Angeles	50.	O	Governmental Services	28,624	31,023	—	—	—
Southern California Home Financing Authority	Los Angeles	50.	O	Self Insurance	10,200,878	9,593,880	—	—	—
Southern California Intergovernmental Training and Development Center	San Diego	50.	O	Financing or Constructing Facilities	9,095,219	7,195,572	—	—	—
Southern California Library Cooperative	Los Angeles	50.	O	Local and Regional Planning or Development	1,863,953	1,324,182	—	—	—
Southern California Logistics Airport Authority	San Bernardino	50.	O	Library Services	4,694,829	4,567,408	—	—	—
Southern California Public Power Authority	Los Angeles	50.	O	Airport Enterprise	1,944,548	1,998,199	328,359,923	—	—
Southern California Regional Airport Authority	Los Angeles	50.	O	Electric Enterprise	37,861,020	37,284,620	—	—	—
Southern California Regional Rail Authority	Los Angeles	50.	O	Airport Enterprise	601,066,000	594,328,000	3,396,610,000	—	—
—	Los Angeles	50.	O	Transit Enterprise	160	—	—	—	—
—	—	—	—	—	152,257,754	179,604,990	—	—	—

(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 2010-11 — (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 Schools Employee Benefit Association	San Bernardino	50.	O	—	—	—	—	\$	—
Southern California Schools Regional Liability Excess Fund	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	26,483,638	22,324,349	—	—	—
Southern California Schools Risk Management	San Bernardino	50.	O	—	—	—	—	—	—
Southern Coachella Valley Community Services District	Riverside	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	765,360	713,888	—	—	—
Southern Delta Levee Protection and Channel Maintenance Authority	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,002	3,281	—	—	—
Southern Humboldt Community Hospital District	Humboldt	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	5,632,583	5,653,310	1,100,687	—	—
Southern Inyo Fire Protection District	Inyo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	98,449	106,025	—	—	—
Southern Inyo Healthcare District	Inyo	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	8,466,034	8,305,708	498,480	—	—
Southern Marin Emergency Medical-Paramedic System	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,481,897	1,372,088	—	—	—
Southern Marin Fire Protection District	Main	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	9,121,861	8,661,327	322,233	—	—
Southern Mono Health Care District	Mono	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	61,550,055	55,548,486	27,802,179	—	—
Southern Orange County Property Liability Self-Insurance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	460,617	662,973	—	—	—
Southern Peninsula Region Insurance Group	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,323,817	1,497,336	—	—	—
Southern San Joaquin Municipal Utility District	Kern	39.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	19,553,468	10,850,336	23,177,439	—	—
Southern San Joaquin Valley Power Authority	Kern	50.	O	—	—	—	—	—	—
Southern Sonoma County Resource Conservation District	Sonoma	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	520,582	601,617	—	—	—
Southern Tulare County Citrus Pest Control District	Tulare	24.4	O	—	—	—	—	—	—
—	—	—	—	Pest Control	467,972	418,004	—	—	—
Southgate Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,037,103	9,439,949	13,779,440	—	—
Southwest Communities Financing Authority (Animal Shelter)	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	637,544	1,181,076	14,860,000	—	—
Southwest Healthcare District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Health	95,190	39,094	—	—	—
Southwest Stockton Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,155	10,214	—	—	—
Spalding Community Service District	Lassen	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	52,488	57,890	—	—	—
—	—	—	—	Governmental Services	55,162	166,619	—	—	—

(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 2010-11 — (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
Spalding Community Service District — (continued)	Lassen	5.1	O	—	—	—	—	\$	—
—	—	—	—	Recreation and Park	137,697	101,257	—	—	—
—	—	—	—	Waste Disposal Enterprise	170,402	538,836	—	—	—
Spanish Canyon Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Spanish Flat Water District	Napa	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	154,985	192,155	—	—	—
—	—	—	—	Water Enterprise	146,700	181,883	229,945	—	—
Special District Risk Management Authority (Sacramento)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	42,742,602	40,053,939	—	—	—
Special Road Maintenance No. 3	Yolo	28.	S	Streets and Roads - Construction and Maintenance	1,152	—	—	1,492	1,152
—	—	—	—	Inactive	—	—	—	—	—
Sports and Open Space Authority of the City of Santa Clara	Santa Clara	50.	O	—	—	—	—	—	—
Spreckels Community Services District	Monterey	5.1	O	—	—	—	—	—	—
Spreckels Memorial District	Monterey	20.	O	—	—	—	—	—	—
Spring Creek Estates Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,439	2,439	—	—	—
—	—	—	—	Water Enterprise	26,940	22,137	—	—	—
Spring Lake Road Division	Calaveras	29.	S	Inactive	—	—	—	—	—
Spring Valley County Sanitation District (San Diego)	San Diego	31.	S	Waste Disposal Enterprise	12,084,506	13,281,061	—	1,479,932	318,780
—	—	—	—	Fire Protection	370,678	370,678	—	—	—
Springlake Fire Protection District	Yolo	7.	O	—	—	—	—	—	—
—	—	—	—	Memorial	547,842	597,683	—	—	—
Springville Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	290,813	370,339	228,374	—	—
Springville Public Utility District	Tulare	40.1	O	Water Enterprise	297,617	264,727	464,168	—	—
—	—	—	—	Cemetery	8,496	5,635	—	—	—
Squaw Valley Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,498,148	2,405,078	497,500	—	—
—	—	—	—	Waste Disposal Enterprise	1,184,525	1,223,801	661,540	—	—
—	—	—	—	Water Enterprise	1,387,368	1,594,600	1,472,461	—	—
Squaw Valley Public Service District	Placer	42.	O	Streets and Roads - Construction and Maintenance	29,400	13,794	—	—	—
—	—	—	—	Water Enterprise	414,920	553,316	—	—	—
Squire Canyon Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	697,107	735,684	560,724	—	—
—	—	—	—	Recreation and Park	325,506	236,976	303,690	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	331,787	216,453	—	—	—
—	—	—	—	Waste Disposal Enterprise	335,978	388,486	—	—	—
St. Johns Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	414,920	553,316	—	—	—
Stallion Springs Community Services District	Kern	5.1	O	—	—	—	—	—	—

(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 2010-11 — (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
Stallion Springs Community Services District — (continued)	Kern	5.1	O	Water Enterprise	696,965 \$	778,391 \$	915,263	\$	—
Standish-Litchfield Fire Protection District	Lassen	7.	O	Fire Protection	84,846	67,410	—	—	—
Stanislaus Consolidated Fire Protection District	Stanislaus	7.	O	Fire Protection	8,502,447	7,096,598	—	—	—
Stanislaus County Capital Improvements Financing Authority	Stanislaus	50.	O	Financing or Constructing Facilities	10,857,222	11,205,616	74,970,000	—	—
Stanislaus Drug Enforcement Agency	Stanislaus	50.	O	Police Protection and Personal Safety	2,728,193	2,592,013	—	—	—
Stanislaus Waste-To-Energy Financing Agency	Stanislaus	50.	O	Inactive	—	—	—	—	—
Starlite Community Services District	Inyo	5.1	O	Water Enterprise	29,244	20,018	—	—	—
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	1,758,515	1,600,206	—	—	—
Statewide Association of Community Colleges	San Bernardino	50.	O	Self Insurance	19,845,978	21,044,482	—	—	—
Statewide Educational Wrap-Up Program	Los Angeles	50.	O	Self Insurance	9,278,073	10,715,884	—	—	—
Steger Sanitary District (Contra Costa)	Contra Costa	30.1	O	Waste Disposal Enterprise	3,257,685	2,620,727	1,651,536	—	—
Stevinson Water District	Merced	41.	O	Water Enterprise	672,925	402,419	—	—	—
Stillwater Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Stinson Beach County Water District	Maine	42.	O	Waste Disposal Enterprise	389,854	465,299	—	—	—
Stinson Beach Fire Protection District	Maine	7.	O	Water Enterprise	1,498,381	1,133,707	2,837,264	—	—
Stinson Water District	Fresno	41.	O	Fire Protection	575,845	508,076	—	—	—
Stockton Center Site Authority	Los Angeles	50.	O	Water Enterprise	1	—	—	—	—
Stockton Maintenance District No. 5 (San Joaquin)	San Joaquin	19.	S	Local and Regional Planning or Development	1,507,055	1,452,377	—	—	—
Stockton Port District	San Joaquin	11.3	O	Lighting and Lighting Maintenance	2,741	1,761	—	—	—
Stockton-East Water District	San Joaquin	46.4	O	Harbor and Port Enterprise	31,205,742	32,632,570	45,104,465	—	—
Stone Corral Irrigation District	Tulare	52.	O	Water Enterprise	17,518,048	24,894,610	71,016,695	—	—
				Water Enterprise	1,055,358	1,144,030	24,919	—	—

(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 2010-11 — (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
Stones-Bergard Community Service District	Lassen	5.1	O	—	—	—	—	\$ 26,722	22,379
—	—	—	—	Fire Protection	23,230	101,156	—	—	—
—	—	—	—	Waste Disposal Enterprise	\$ 42,750	69,884	—	—	—
Stony Creek Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,017	12,456	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Stony Gorge Resort Improvement District	Glenn	27.5	S	—	—	—	—	—	—
Stonyford Recreation and Park District	Colusa	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	257,379	291,992	—	—	—
—	—	—	—	—	—	—	—	12,719	9,081
Stonyford-Indian Valley Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	18,246	13,085	—	—	—
Storm Drain Maintenance District No. 1 (Glenn)	Glenn	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,188	5,262	—	—	—
Storm Drain Maintenance District No. 1 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	841	13	—	—	—
Storm Drain Maintenance District No. 1 (Yolo)	Yolo	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	38,032	40,523	—	209,606	38,018
Storm Drain Maintenance District No. 10 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	758	10	—	—	—
Storm Drain Maintenance District No. 1319 (Shasta)	Shasta	37.1	S	—	—	—	—	—	—
Storm Drain Maintenance District No. 2 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Storm Drain Maintenance District No. 3 (Glenn)	Glenn	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	56	—	—	—	—
Storm Drain Maintenance District No. 3 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,781	3,442	—	29,739	4,690
Storm Drain Maintenance District No. 3 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	18	—	—	—	—
Storm Drain Maintenance District No. 4 (Contra Costa)	Contra Costa	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	10,261	13,419	108,500	—	—
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	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,615	50	—	—	—
Storm Drain Maintenance District No. 7 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Storm Drain Maintenance District No. 8 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	44,289	832	—	—	—
Storm Drain Maintenance District No. 9 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	42	—	—	—	—
Storm Drain Maintenance No. 2 (Monterey)	Monterey	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	18,108	33,647	—	—	—
Storm Drain Maintenance-Town Farm Subdivision (Shasta)	Shasta	37.1	S	—	—	—	—	—	—
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	—	—	—	—	—	—

(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 2010-11 — (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 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	—	166,112	253,363	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Stratford Public Utility District	Kings	40.1	O	—	198,895	191,977	61,916	—	—
—	—	—	—	Waste Disposal Enterprise	196,481	229,011	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Strathmore Fire Protection District	Tulare	7.	O	—	74,802	10,147	—	—	—
—	—	—	—	Fire Protection	—	—	—	—	—
Strathmore Public Utility District	Tulare	40.1	O	—	302,727	184,382	—	—	—
—	—	—	—	Waste Disposal Enterprise	535,574	620,255	1,852,173	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Strawberry Fire Protection District	Tuolumne	7.	O	—	58,112	45,409	—	—	—
—	—	—	—	Fire Protection	—	—	—	—	—
Strawberry Recreation and Park District	Main	27.1	O	—	1,478,073	1,309,423	1,335,000	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
Strawberry Valley Cemetery District	Yuba	4.	O	—	2,091	2,264	—	—	—
—	—	—	—	Cemetery	—	—	—	—	—
Stronghold-Newell Pest Abatement District	Modoc	23.	O	—	29,449	11,172	—	—	11,172
—	—	—	—	Pest Control	—	—	—	—	—
Suburban Pines Community Services District	Placer	5.1	O	—	2,527	328	—	—	—
—	—	—	—	Fire Protection	—	—	—	—	—
Sugarloaf Drive Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Suisun City Public Financing Authority	Solano	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	1,155,000	—	—
Suisun Fire Protection District	Solano	7.	O	—	496,428	542,956	—	—	—
—	—	—	—	Fire Protection	—	—	—	—	—
Suisun Resource Conservation District	Solano	36.1	O	—	988,444	972,946	—	—	—
—	—	—	—	Resource Conservation	—	—	—	—	—
Suisun/Solano Water Authority	Solano	50.	O	—	4,063,623	4,296,787	3,229,593	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Suisun-Fairfield-Rockville Cemetery District	Solano	4.	O	—	—	—	—	—	—

(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 2010-11 — (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
Suisun-Fairfield-Rockville Cemetery District — (continued)	Solano	4.	O	Cemetery	—	995,175	—	\$	—
Sultana Community Services District	Tulare	5.1	O	Waste Disposal Enterprise	1,158,457	—	—	—	—
—	—	—	—	Water Enterprise	101,925	93,621	54,000	—	—
—	—	—	—	—	72,722	105,823	57,721	—	—
Summer Home Estates Maintenance District (San Joaquin)	San Joaquin	19.	S	Drainage and Drainage Maintenance	—	2,729	—	—	—
—	—	—	—	—	2,058	—	—	—	—
Summer Home Park Maintenance District (Sonoma)	Sonoma	19.	S	Lighting and Lighting Maintenance	6,687	3,038	—	—	—
—	—	—	—	—	900,766	—	—	—	—
Summerland Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	Waste Disposal Enterprise	—	932,472	—	—	—
—	—	—	—	—	1,191,521	—	1,026,369	—	—
Summit Cemetery District	Riverside	4.	O	Cemetery	—	1,047,319	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Summit City Lighting District	Shasta	18.	S	Transit Enterprise	20,993,892	20,672,425	—	—	—
Sunline Transit Agency	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
Sunnyvale Maintenance District (San Joaquin)	San Joaquin	19.	S	Drainage and Drainage Maintenance	1,704	1,704	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,351	1,351	—	—	—
—	—	—	—	Water Enterprise	25,262	31,528	87,100	—	—
Sunnyslope County Water District	San Benito	42.	O	Waste Disposal Enterprise	1,397,298	690,459	1,232,000	—	—
—	—	—	—	Water Enterprise	3,940,766	4,402,607	4,963,220	—	—
—	—	—	—	—	—	—	—	—	—
Sunnyvale Financing Authority	Santa Clara	50.	C	Financing or Constructing Facilities	1,269,842	1,274,832	21,635,000	—	—
—	—	—	—	—	—	—	—	—	—
Sunol Sanitary District (Santa Clara)	Santa Clara	30.1	O	Waste Disposal Enterprise	—	—	310,238	—	—
—	—	—	—	—	—	—	—	—	—
Sunrise Recreation and Park District	Sacramento	27.1	S	Recreation and Park	8,163,492	8,534,874	7,030,000	—	—
—	—	—	—	—	—	—	—	—	—
Sunset Beach Sanitary District (Orange)	Orange	30.1	O	Waste Disposal Enterprise	939,821	761,748	400,000	—	—
—	—	—	—	—	—	—	—	—	—
Sunset Heights Community Services District	Amador	5.1	O	Streets and Roads - Construction and Maintenance	20,249	25,386	—	—	—
—	—	—	—	—	—	—	—	—	—
Sunset Oaks Lighting District	Stanislaus	18.	S	Lighting and Lighting Maintenance	11,354	11,631	—	15,616	11,631
—	—	—	—	—	—	—	—	—	—
Superior California Economic Development District	Shasta	50.	O	Local and Regional Planning or Development	75,394	75,281	—	—	—
—	—	—	—	—	—	—	—	—	—
Superior California Excess Liability Pool	Yuba	50.	O	Self Insurance	—	—	—	—	—
—	—	—	—	—	1,088,422	20,507	—	—	—
Surfside Colony Community Services District	Orange	5.1	O	Police Protection and Personal Safety	349,496	495,627	—	—	—
—	—	—	—	—	—	—	—	—	—
Surfside Colony Storm Water Drainage District (Orange)	Orange	37.3	O	Drainage and Drainage Maintenance	127,098	196,531	—	—	—
—	—	—	—	—	—	—	—	—	—

(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 2010-11 — (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
Surprise Valley Hospital District	Modoc	14.	O	—	—	—	—	\$	—
—	—	—	—	Hospital Enterprise	3,968,699	4,108,776	\$	—	—
Surprise Valley Resource Conservation District	Modoc	36.1	O	—	—	—	—	—	—
Susan River Fire Protection District	Lassen	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	195,301	360,343	—	—	—
Susanville Consolidated Sanitary District (Lassen)	Lassen	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,973,997	1,501,627	3,357,843	—	—
Sutter Basin Fire Protection District	Sutter	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	69,799	61,069	—	—	—
Sutter Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	947,625	1,108,878	—	—	—
Sutter Community Service District	Sutter	5.1	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	866,825	632,997	2,005,569	—	97,066
Sutter County Consolidated Street Lighting District	Sutter	18.	S	—	—	—	—	267,093	—
—	—	—	—	Lighting and Lighting Maintenance	97,065	75,338	—	—	—
Sutter County Resource Conservation District	Sutter	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	451,348	504,945	—	—	—
Sutter County Urban Area Residential Street Lighting Maintenance District	Sutter	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,705	21,762	—	—	—
Sutter County Water Agency	Sutter	45.17	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	406,620	414,914	—	—	—
Sutter County Waterworks District No. 1	Sutter	49.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	93,405	312,671	819,081	—	—
—	—	—	—	Water Enterprise	71,393	181,937	11,886	—	—
Sutter Creek Fire Protection District	Amador	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	475,737	389,516	—	—	—
Sutter Extension Water District	Sutter	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,464,321	881,998	—	—	—
Sutter-Yuba Mosquito Abatement District	Sutter	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,753,991	2,547,545	—	—	—
Sweetwater Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	44,689,637	40,337,709	35,460,000	—	—
Sweetwater Springs Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,585,366	2,773,938	14,043,369	—	—
Sylvan Cemetery District	Sacramento	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	636,181	490,331	—	—	3,663
Sylvan Village Lighting District No. 2	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,266	3,701	—	—	—
Taft Public Financing Authority	Kern	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,043,207	1,887,942	9,235,000	—	—
Tahoe Basin Transportation System	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Tahoe City Cemetery District	Placer	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	48,973	42,408	—	—	—

(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 2010-11 — (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
Tahoe City Public Utility District	Placer	40.1	O	—	—	—	—	\$	—
—	—	—	—	Recreation and Park	7,127,279	4,774,304	4,550,341	—	—
—	—	—	—	Waste Disposal Enterprise	2,922,243	3,061,099	12,063	—	—
—	—	—	—	Water Enterprise	4,261,916	3,360,851	397,257	—	—
Tahoe City Public Utility District Public Facilities Finance Corporation	Placer	54.1	O	Inactive	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1	1	—	—	—
Tahoe Forest Hospital District	Nevada	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	100,072,585	94,929,189	110,561,574	—	—
Tahoe Paradise Resort Improvement District	El Dorado	27.5	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	85,638	89,410	—	—	—
Tahoe Resource Conservation District	El Dorado	36.2	O	—	—	—	—	—	—
Tahoe Transportation District	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	5,794,926	5,727,515	—	—	—
Tahoe-Truckee Sanitation Agency	Placer	32.2	O	—	—	—	—	2,348,597	1,577,200
—	—	—	—	Waste Disposal Enterprise	15,131,989	17,198,516	44,167,167	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	54.1	S	Financing or Constructing Facilities	52,554	1,864,930	5,765,000	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	88,023	257,442	—	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	27.5	O	Water Enterprise	327,562	194,276	—	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Recreation and Park	989,546	898,311	—	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Waste Disposal Enterprise	3,975,898	4,044,031	5,100,211	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	—	—	—	—	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Cemetery	11,034	5,875	—	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Water Enterprise	1,002,892	1,043,385	1,400,000	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Cemetery	905	—	—	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Recreation and Park	416,400	416,400	—	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Water Enterprise	8,463,798	7,875,468	1,905,000	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Cemetery	365,522	378,949	—	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Financing or Constructing Facilities	286,010	2,016,010	243,300	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Resource Conservation	45,105	27,745	—	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Hospital Enterprise	21,348,072	17,488,842	13,825,000	—	—
Tahoe-Truckee Unified School District Financing Corporation	Placer	—	—	Recreation and Park	1,115,192	991,744	—	—	—

(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 2010-11 — (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
Tehama Cemetery District	Tehama	4.	O	Cemetery	—	—	—	\$	—
Tehama County Air Pollution Control District	Tehama	1.1	S	Air Pollution Control	55,158	59,747	\$	—	—
Tehama County Flood Control and Water Conservation District	Tehama	8.33	S	Flood Control and Water Conservation	845,856	643,781	—	—	—
Tehama County Mosquito and Vector Control	Tehama	21.	O	Pest Control	391,020	418,736	—	—	—
Tehama County Resource Conservation District	Tehama	36.1	O	Waste Disposal Enterprise	652,039	654,827	—	—	—
Tehama County Sanitary Landfill Agency	Tehama	50.	O	Waste Disposal Enterprise	200,155	245,058	—	—	—
Tehama County/Red Bluff Landfill Management Agency	Tehama	50.	O	Waste Disposal Enterprise	362,466	261,661	198,842	—	—
Tehama Power Authority	Tehama	50.	O	Local and Regional Planning or Development	62	—	—	—	—
Tehama-Colusa Canal Authority	Glenn	50.	O	Water Enterprise	2,748,492	2,781,033	—	—	—
Tejon-Castac Water District	Kern	41.	O	Water Enterprise	—	—	—	—	—
Telegraph Ridge Fire Protection District	Humboldt	7.	O	Fire Protection	357,942	678,310	—	—	—
Tenecula Cemetery District	Riverside	4.	O	Cemetery	1,235,058	1,205,740	—	—	—
Tenecula Community Services District	Riverside	5.1	C	Library Services	10,014	17,598	—	—	—
Temple City Financing Authority	Los Angeles	50.	C	Inactive	789,652	376,036	—	—	—
Templeton Cemetery District	San Luis Obispo	4.	O	Cemetery	250,758	634,778	—	—	—
Templeton Community Services District	San Luis Obispo	5.1	O	Lighting and Lighting Maintenance	2,585,373	2,106,166	—	—	—
Templeton Unified School District Educational Facilities Corporation	San Luis Obispo	54.	O	Recreation and Park	11,353,108	11,512,109	4,160,000	—	—
Tempo Park Lighting District	Stanislaus	18.	S	Streets and Roads - Construction and Maintenance	1,312	6,325	—	—	—
				Waste Disposal Enterprise	5,898,655	5,844,331	—	—	—
				Inactive	—	—	—	—	—
				Cemetery	132,460	129,483	265,318	—	—
				Drainage and Drainage Maintenance	43,716	1,043,335	—	—	—
				Fire Protection	744,430	606,526	—	—	—
				Lighting and Lighting Maintenance	33,211	26,681	—	—	—
				Recreation and Park	581,124	500,751	—	—	—
				Waste Disposal Enterprise	878,450	907,849	—	—	—
				Water Enterprise	1,730,175	1,658,328	5,927,853	—	—
				Inactive	—	—	—	—	—
					—	—	—	19,308	7,319

(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 2010-11 — (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
Tempo Park Lighting District — (continued)	Stanislaus	18.	S	—	—	—	—	\$ 19,308	7,319
—	—	—	—	Lighting and Lighting Maintenance	\$ 7,732	\$ 7,319	\$ —	—	—
Tenaja Community Services District	Riverside	5.1	O	—	—	275,837	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	371,480	—	—	—	—
Tennant Community Services District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,376	2,527	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,632	24,517	—	—	—
—	—	—	—	Water Enterprise	1,314,413	17,171	—	—	—
Terra Bella Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,982,590	5,508,367	7,221,817	—	—
Terra Bella Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	73,497	73,645	—	—	—
Terra Bella Sewer Maintenance District	Tulare	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	195,385	217,428	805,000	—	—
Tevison Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	100,017	107,272	115,119	—	—
The Animal Care Joint Power Authority	San Bernardino	50.	S	—	—	—	—	—	—
—	—	—	—	Animal Control	3,063,767	4,633	—	—	—
The Balancing Authority of Northern California (BANC)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	312,045	312,045	—	—	—
The California Authority of Racing Fairs	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,729,970	1,724,157	—	—	—
The California Special District Association Finance Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	174,314	174,314	2,340,000	—	—
The City of Downey Water Facilities Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
The La Quinta Financing Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,594,464	6,596,852	4,340,000	—	—
The Visalia Financing Corporation	Tulare	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,084,221	1,084,709	8,570,000	—	—
Thermalito Irrigation District	Butte	52.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,027,889	846,744	—	—	—
—	—	—	—	Water Enterprise	2,145,353	1,997,556	2,895,000	—	—
Thomes Creek Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	31,727	76,840	—	—	—
Thompson Flat Cemetery District	Butte	4.	S	—	—	—	—	—	—
—	—	—	—	Cemetery	2,121	1,143	—	6,014	1,143
Thornton Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	237,553	246,737	201,603	—	—
Thousand Oaks Civic Center Authority	Ventura	50.	C	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
Thousand Oaks Public Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,164,459	1,166,952	15,850,000	—	—
Three Arch Bay Community Services District	Orange	5.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	399,000	2,686,521	—	683,219	683,219

(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 2010-11 — (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
Three Arch Bay Community Services District — (continued)	Orange	5.1	O	—	—	—	—	\$ 683,219	\$ 683,219
Three Cent Flat Community Services District	Calaveras	5.1	O	Police Protection and Personal Safety	1,088,834	897,527	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,191	7,818	—	3,200	3,172
Three Rivers Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	24,043	19,869	—	—	—
Three Rivers Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	83,858	128,521	—	—	—
—	—	—	—	Water Enterprise	153,843	126,872	1,640,000	—	—
Three Rivers Levee Improvement Authority	Yuba	50.	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	15,295,834	20,630,170	—	—	—
Three Rivers Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	107,331	77,109	—	—	—
Three Valleys Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	203,609	16,850	—	—	—
—	—	—	—	Water Enterprise	51,410,630	51,782,540	14,686,356	—	—
Thunderbird County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	202,574	173,116	—	—	—
Tiburon Fire Protection District	Main	7.	O	—	—	—	—	3,808,451	3,609,309
—	—	—	—	Fire Protection	5,650,056	5,638,129	520,372	—	—
Timber Cove County Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	221,683	272,839	192,682	—	—
Timber Cove Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	154,406	161,810	130,865	—	—
—	—	—	—	Inactive	—	—	—	—	—
Timberline Acres Unit 2 Permanent Road Division	Shasta	29.	S	—	—	—	—	—	—
Tipton Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	162,277	173,366	—	—	—
—	—	—	—	Water Enterprise	405,711	313,252	934,200	—	—
Tipton-Pixley Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	131,000	108,850	—	—	—
Tomes Community Services District	Main	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	223,817	173,730	511,654	—	—
Torance Public Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,592,584	4,679,571	62,175,000	—	—
Town of Discovery Bay	Contra Costa	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	552,515	963,920	—	—	—
—	—	—	—	Recreation and Park	4,274	7,442	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,777,017	3,347,874	—	—	—
—	—	—	—	Water Enterprise	1,744,876	1,926,187	—	—	—
Town of Moraga Street Lighting Maintenance District No. 1 (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	249,277	147,319	—	—	—
Township No. 2 Cemetery District	Amador	4.	O	—	—	—	—	—	—

(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 2010-11 — (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
Township No. 2 Cemetery District — (continued)	Anador	4.	0	—	—	—	—	\$	—
—	—	—	—	Cemetery	99,710	61,957	—	—	—
—	Orange	54.1	0	—	—	—	—	—	—
—	Orange	50.	0	Financing or Constructing Facilities	443,824	933,824	5,620,000	—	—
—	Orange	42.	0	Financing or Constructing Facilities	1,346,801	6,336,801	20,795,000	—	—
—	—	—	—	Waste Disposal Enterprise	1,988,049	4,062,997	—	—	—
—	—	—	—	Water Enterprise	5,668,133	5,041,239	—	—	—
—	Tulare	5.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	24,645	22,300	—	—	—
—	Shasta	29.	S	Inactive	—	—	—	—	—
—	Shasta	29.	S	Inactive	—	—	—	—	—
—	San Joaquin	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	824,741	588,023	—	4,395,534	4,345,185
—	San Joaquin	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,576,294	4,458,693	463,316	—	—
—	Fresno	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,812,343	2,771,895	949,687	—	—
—	Fresno	40.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	110,979	155,568	42,000	—	—
—	Fresno	36.1	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	56	122	—	—	—
—	San Francisco	50.	0	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	3,495,417	3,001,398	—	—	—
—	Merced	50.	0	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	5,423,215	6,013,364	—	—	—
—	—	—	—	Transit Enterprise	3,263,988	3,619,173	—	—	—
—	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	53,940,338	51,050,562	396,675,000	—	—
—	San Bernardino	50.	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	—	1,371	—	—	—
—	San Benito	42.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	44,602	63,200	—	—	—
—	—	—	—	Water Enterprise	49,036	60,536	—	—	—
—	Sutter	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	55,093,312	56,785,679	—	—	—
—	Fresno	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	216,014	206,863	—	—	—
—	Del Norte	50.	0	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	122,645	181,935	263,898	—	—
—	—	—	—	—	—	—	—	—	—
—	Solano	27.2	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	20,864	22,609	—	—	—

(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 2010-11 — (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
Tri-City Hospital District	San Diego	14.	0	—	—	—	—	\$ 9,888,385	\$ 7,387,364
—	—	—	—	Hospital Enterprise	310,202,874	295,353,933	—	—	—
Tri-City Park Authority	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Recreation and Park	345,932	297,261	—	—	—
Tri-County Planning Council	Glenn	50.	0	Inactive	—	—	—	—	—
Tri-Dam Power Authority	Tuolumne	50.	0	Electric Enterprise	6,007,071	4,213,456	16,400,000	—	—
—	—	—	—	—	—	—	—	—	—
Trindel Insurance Fund	Del Norte	50.	0	Self Insurance	13,666,316	11,325,217	—	—	—
—	—	—	—	—	—	—	—	—	—
Trinity Center Community Services District	Trinity	5.1	0	Fire Protection	55,075	32,561	—	—	—
—	—	—	—	—	—	—	—	—	—
Trinity County Public Utilities District	Trinity	40.1	0	Electric Enterprise	10,720,463	9,229,839	33,319,212	—	—
—	—	—	—	—	—	—	—	—	—
Trinity County Resource and Water Conservation District	Trinity	36.1	0	Resource Conservation	3,146,787	3,141,858	—	—	—
—	—	—	—	—	—	—	—	—	—
Trinity County Waterworks District No. 1	Trinity	49.	0	Recreation and Park	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	175,074	362,787	—	—	—
—	—	—	—	Water Enterprise	396,639	503,298	300,579	—	—
Triunfo County Sanitation District (Ventura)	Ventura	31.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,345,510	7,087,556	—	—	—
—	—	—	—	Water Enterprise	4,932,949	5,287,193	7,518,662	—	—
Truckee Cemetery District	Nevada	4.	0	Cemetery	153,712	137,489	—	—	—
—	—	—	—	—	—	—	—	—	—
Truckee Fire Protection District	Nevada	7.	0	Fire Protection	9,213,856	11,581,563	—	—	—
—	—	—	—	—	—	—	—	—	—
Truckee Sanitary District (Nevada)	Nevada	30.1	0	Waste Disposal Enterprise	7,168,629	9,433,449	—	2,725,682	—
—	—	—	—	—	—	—	—	—	—
Truckee-Donner Public Utility District	Nevada	40.1	0	Electric Enterprise	23,656,844	20,141,318	9,611,838	—	—
—	—	—	—	Water Enterprise	12,267,675	11,719,339	38,261,035	—	—
—	—	—	—	—	—	—	—	—	—
Truckee-Donner Recreation and Park District	Nevada	27.1	0	Recreation and Park	6,729,554	8,740,137	25,145,638	3,738,567	3,738,567
—	—	—	—	—	—	—	—	—	—
Truckee-Tahoe Airport District	Placer	2.1	0	Airport Enterprise	7,857,619	5,458,525	—	—	—
—	—	—	—	—	—	—	—	—	—
Tucker Oaks Water District	Shasta	41.	0	Waste Disposal Enterprise	14,842	23,852	35,442	—	—
—	—	—	—	Water Enterprise	7,686	8,187	—	—	—
—	—	—	—	—	—	—	—	—	—
Tulare Area Schools Employee Benefit Authority	Tulare	50.	0	Self Insurance	17,851,065	18,238,509	—	—	—
—	—	—	—	—	—	—	—	—	—
Tulare Cemetery District	Tulare	4.	0	Cemetery	918,281	747,630	—	—	—
—	—	—	—	—	—	—	—	—	—
Tulare County Flood Control District	Tulare	8.36	S	Flood Control and Water Conservation	631,399	347,180	—	—	—
—	—	—	—	—	—	—	—	—	—

(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 2010-11 — (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 County Olive Pest Control District	Tulare	24.6	O	Inactive	—	—	—	\$	—
Tulare County Pest Control District	Tulare	24.4	O	Pest Control	596,045	580,623	—	—	—
Tulare County Resource Conservation District	Tulare	36.1	O	Resource Conservation	175,226	198,451	—	—	—
Tulare County School Districts Self-Insurance Authority	Tulare	50.	O	Self Insurance	2,881,797	2,896,937	—	—	—
Tulare County Schools Insurance Group	Tulare	50.	O	Self Insurance	13,240,150	14,288,415	—	—	—
Tulare County Waterworks District No. 1 (Tulare)	Tulare	49.	O	Water Enterprise	39,761	28,759	—	—	—
Tulare District Healthcare System	Tulare	14.	O	Hospital Enterprise	95,119,474	81,947,055	101,170,000	—	—
Tulare Irrigation District	Tulare	52.	O	Water Enterprise	11,305,220	9,125,638	12,204,876	—	—
Tulare Lake Basin Water Storage District	Kings	48.	O	Water Enterprise	9,079,777	9,291,817	—	—	—
Tulare Lake Drainage District (Kings)	Kings	6.2	O	Drainage and Drainage Maintenance	2,256,321	3,051,284	434,331	—	—
Tulare Lake Resource Conservation District	Kings	36.1	O	Resource Conservation	—	430	—	—	—
Tulare Memorial District	Tulare	20.	O	Memorial	545,402	758,564	—	—	—
Tulare Mosquito Abatement District	Tulare	21.	O	Pest Control	1,207,164	995,596	—	—	—
Tule Irrigation District	Lassen	52.	S	Water Enterprise	4,534,077	4,698,384	—	—	—
Tulelake Irrigation District	Siskiyou	52.	O	Fire Protection	80,194	53,633	—	—	—
Tulelake Multi - County Fire Protection District	Siskiyou	7.	O	Waste Disposal Enterprise	837,369	579,222	129,000	—	—
Tuolumne City Sanitary District	Tuolumne	30.1	O	Air Pollution Control	828,056	649,108	—	—	—
Tuolumne County Air Pollution Control District	Tuolumne	1.1	S	Electric Enterprise	1,647,325	1,568,700	—	—	—
Tuolumne County Public Power Agency	Tuolumne	50.	S	Resource Conservation	96,183	72,132	—	—	—
Tuolumne County Resource Conservation District	Tuolumne	36.1	O	Fire Protection	480,561	520,024	—	—	—
Tuolumne Fire Protection District	Tuolumne	7.	O	Self Insurance	3,720,746	4,532,603	—	—	—
Tuolumne Joint Powers Authority	Tuolumne	50.	O	Lighting and Lighting Maintenance	30,666	11,281	—	—	—
Tuolumne Lighting District	Tuolumne	18.	S						

(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 2010-11 — (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
Tuolumne Park and Recreation District	Tuolumne	27.1	O	—	—	—	—	\$	—
—	—	—	—	Recreation and Park	\$ 421,418	\$ 362,439	—	—	—
Tuolumne Utilities District	Tuolumne	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,460,904	3,810,261	995,451	—	—
—	—	—	—	Water Enterprise	13,216,924	11,926,425	4,815,612	—	—
Turlock Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	232,539	171,791	—	—	—
Turlock Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	333,790,389	351,839,151	1,021,390,000	—	—
—	—	—	—	Water Enterprise	8,748,038	11,975,097	—	—	—
Turlock Mosquito Abatement District	Stanislaus	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,454,998	1,689,719	—	—	—
Turner Island Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	955,759	851,627	62,906	—	—
Tuxedo-Country Club Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,031,678	1,161,689	—	5,053,772	1,161,689
Tuxedo-Country Club Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,773	14,729	—	—	—
Twin Harts Community Services District	Tuolumne	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	659,112	585,425	—	—	—
—	—	—	—	Governmental Services	3,593	499,072	—	—	—
—	—	—	—	Local and Regional Planning or Development	—	—	—	—	—
—	—	—	—	Recreation and Park	148,910	86,312	—	—	—
—	—	—	—	Waste Disposal Enterprise	831,343	713,124	30,000	—	—
—	—	—	—	Water Enterprise	1,134,270	650,603	1,020,905	—	—
Twentynine Palms Cemetery District	San Bernardino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	218,682	255,017	—	—	—
Twentynine Palms County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,245,815	1,360,594	—	—	—
—	—	—	—	Water Enterprise	4,644,125	4,270,336	2,108,231	—	—
Twin Cities Police Authority	Main	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	8,179,846	8,067,020	—	—	—
Ukiah Unified School District School Building Corporation	Mendocino	54.	O	Inactive	—	—	—	—	—
Ukiah Valley Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,030,234	1,077,512	500,879	—	—
Ukiah Valley Sanitation District (Mendocino)	Mendocino	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,481,540	2,714,581	—	—	—
Ukiah Village Lighting District	Mendocino	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,425	4,358	—	25,981	4,358
Union Public Utility District	Calaveras	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,379,837	1,120,200	3,235,072	—	—
Union Sanitary District (Alameda)	Alameda	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	43,131,063	48,734,077	32,457,147	—	—
United Water Conservation District	Ventura	46.4	O	—	—	—	—	—	—

(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 2010-11 — (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
United Water Conservation District — (continued)	Ventura	46.4	O	—	—	—	—	\$	—
—	—	—	—	Electric Enterprise	—	77,562	—	—	—
—	—	—	—	Flood Control and Water Conservation	9,604,075	10,930,386	7,861,587	—	—
—	—	—	—	Recreation and Park	179,212	638,746	—	—	—
—	—	—	—	Water Enterprise	8,835,126	7,109,068	6,272,769	—	—
United Water Conservation District Public Facilities Financing Corporation	Ventura	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	606,820	2,421,820	13,650,000	390,053,426	195,670,010
University Heights Area Drain Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	18,712	220	—	14,500	9,842
Uplam Cemetery District	Butte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	10,059	16,096	—	—	—
Upland Public Financing Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	263,099	263,209	1,365,000	—	—
Upper Kings Basin Integrated Regional Water Management Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	119,000	87,776	—	—	—
Upper Lake Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	83,406	71,495	—	—	—
Upper Lake County Water District	Lake	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	174,167	163,456	—	—	—
Upper Lake Lighting District	Lake	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,180	7,303	—	41,669	9,204
Upper Mokelumne River Watershed Authority	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	503	31,611	—	—	—
Upper Salinas/Las Tablas Resource Conservation District	San Luis Obispo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	86,078	113,485	—	—	—
Upper San Gabriel Valley Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	34,823,926	31,124,503	—	—	—
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	22,004	21,405	—	—	—
Upper Valley Waste Management Agency	Napa	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	165,335	130,264	—	—	—
Urban Transportation Service Area 4 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
Utica Power Authority	Calaveras	50.	O	—	—	—	—	—	—
—	—	—	—	Inactive	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,517,597	1,508,666	585,468	—	—
Vacaville Fire Protection District	Solano	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,128,731	1,302,059	680,993	—	—
Vacaville Public Financing Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,023,570	6,023,570	50,639,178	—	—
Vacaville Unified School Library District	Solano	17.3	O	—	—	—	—	—	—
—	—	—	—	Library Services	4,841,348	4,513,188	2,202,169	—	—
Vacaville-Elmira Cemetery District	Solano	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	772,714	724,214	—	—	—

(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 2010-11 — (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
Valle Vista Lighting District	Tuolumne	18.	S	—	—	—	—	\$	—
Vallecito Cemetery District	Calaveras	4.	O	Lighting and Lighting Maintenance	\$ 3,164	\$ 1,693	—	—	—
Vallecitos Water District	San Diego	42.	O	Cemetery	10,716	12,735	—	—	—
Vallejo Sanitation and Flood Control District	Solano	32.1	O	Waste Disposal Enterprise Water Enterprise	15,691,480 28,375,688	16,506,407 32,595,163	35,646,263 31,233,737	—	—
Valley Center Cemetery District	San Diego	4.	O	Waste Disposal Enterprise	28,773,619	29,284,313	72,258,686	—	—
Valley Center Community Services	San Diego	5.1	O	Cemetery	116,437	98,957	—	—	—
Valley Center Fire Protection District	San Diego	7.	O	Recreation and Park	751,405	818,159	—	—	—
Valley Center Municipal Water District	San Diego	44.	O	Fire Protection	2,755,697	2,546,852	145,693	4,772,772	1,924,734
Valley Center Municipal Water District Facilities Corporation	San Diego	—	—	Waste Disposal Enterprise	1,785,194	2,260,939	—	—	—
Valley County Water District	Los Angeles	54.	O	Water Enterprise	35,536,146	39,624,389	165,000	—	—
Valley Insurance Program Joint Powers Authority (Fresno)	Fresno	50.	O	Inactive	—	—	—	—	—
Valley Insurance Programs Joint Powers Authority (Los Angeles)	Los Angeles	50.	O	Water Enterprise	15,785,237	15,310,251	—	—	—
Valley of the Moon Fire Protection District	Sonoma	7.	O	Self Insurance	9,553,726	8,509,400	—	—	—
Valley of the Moon Lighting District	Sonoma	18.	S	Self Insurance	5,126,900	3,943,078	—	—	—
Valley of the Moon Water District	Sonoma	42.	O	Fire Protection	3,598,719	3,420,215	—	—	—
Valley Sanitary District (Riverside)	Riverside	30.1	O	Lighting and Lighting Maintenance	313,995	182,110	2,751,547	—	—
Valley Springs Lighting District	Calaveras	18.	S	Water Enterprise	3,701,717	4,078,312	11,065,000	—	—
Valley Springs Public Utilities District Financing Authority	Calaveras	50.	O	Waste Disposal Enterprise	9,900,244	7,233,328	—	—	—
Valley Springs Public Utility District	Calaveras	40.1	O	Lighting and Lighting Maintenance	9,032	3,412	1,300,000	—	—
Valley Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	19.	C	Financing or Constructing Facilities	206,463	174,381	1,300,000	—	—
Valley-Wide Recreation and Park District	Riverside	27.1	O	Waste Disposal Enterprise Water Enterprise	361,617 279,027	271,730 177,086	1,300,000	—	—
				Lighting and Lighting Maintenance	3,954	219	—	—	—

(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 2010-11 — (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-Wide Recreation and Park District — (continued)	Riverside	27.1	O	—	—	—	—	\$	—
—	—	—	—	Recreation and Park	12,565,157	12,016,786	435,000	—	—
Valley-Wide Recreation and Park Foundation	Riverside	54.	O	Inactive	—	—	—	—	—
Van Horn Regional Treatment Facility	Riverside	50.	S	Governmental Services	3,258	57,334	—	—	—
Van Ness Boulevard Estates Nos. 1 and 2 Lighting District	Fresno	18.	S	Lighting and Lighting Maintenance	13,566	10,563	—	—	—
Vandalia Water District	Tulare	41.	O	Water Enterprise	350,856	367,198	—	—	—
Vandenbergh Village Community Services District	Santa Barbara	5.1	O	Waste Disposal Enterprise	2,242,253	1,527,757	13,476,625	—	—
—	—	—	—	Water Enterprise	1,586,121	1,502,339	—	—	—
Vector-Control Joint Powers Agency	Madera	50.	O	Self Insurance	4,304,555	4,027,293	—	—	—
Ventura County Air Pollution Control	Ventura	1.1	S	Air Pollution Control	12,048,125	11,404,538	—	—	—
Ventura County Public Facilities Corporation	Ventura	54.	O	Financing or Constructing Facilities	14,125,769	26,308,508	127,090,000	—	—
Ventura County Public Financing Authority	Ventura	50.	O	—	—	—	—	—	—
Ventura County Regional Energy Alliance (VCREA)	Ventura	50.	O	Governmental Services	353,788	406,043	—	—	—
Ventura County Resource Conservation	Ventura	36.1	O	Resource Conservation	854,073	847,971	—	—	—
Ventura County Schools Business Services	Ventura	50.	O	Governmental Services	1,182,379	1,137,264	—	—	—
Ventura County Schools Self-Funding Authority	Ventura	50.	O	Self Insurance	21,797,910	25,482,062	—	—	—
Ventura County Transportation Commission	Ventura	50.	O	Transit Enterprise	7,585,363	7,585,363	—	109,405,623	17,187,074
Ventura County Watershed Protection District	Ventura	8.34	S	Flood Control and Water Conservation	35,132,271	35,952,707	—	—	—
Ventura County Waterworks No. 1	Ventura	49.	S	Waste Disposal Enterprise	5,584,733	3,323,871	—	—	—
—	—	—	—	Water Enterprise	13,084,228	13,932,739	—	—	—
Ventura County Waterworks No. 16	Ventura	49.	S	Waste Disposal Enterprise	815,327	516,303	4,982,954	—	—
—	—	—	—	Water Enterprise	10,987	21,678	—	—	—
Ventura County Waterworks No. 17	Ventura	49.	S	Water Enterprise	1,847,856	1,716,765	—	—	—
Ventura County Waterworks No. 19	Ventura	49.	S	Water Enterprise	2,564,798	2,289,387	57,469	—	—
Ventura County Waterworks No. 8	Ventura	49.	C	Water Enterprise	32,929,193	31,893,020	—	—	—
Ventura Fire Protection District	Ventura	7.	S	Water Enterprise	—	—	—	—	—

(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 2010-11 — (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
Ventura Fire Protection District — (continued)	Ventura	7.	S	—	—	—	—	\$	—
Ventura Port District	Ventura	11.3	O	Fire Protection	118,622,983	131,980,118	\$	—	—
Ventura Region Sanitation District	Ventura	31.	O	Harbor and Port Enterprise	7,931,555	6,931,321	15,876,711	—	—
Ventura River County Water District	Ventura	42.	O	Waste Disposal Enterprise	19,020,341	20,962,316	26,405,632	—	—
Victor Lighting District	San Joaquin	18.	S	Water Enterprise	1,314,142	1,355,064	—	—	—
Victor Valley Transit Authority	San Bernardino	50.	O	Lighting and Lighting Maintenance	4,457	3,201	—	—	—
Victor Valley Wastewater Reclamation Authority	San Bernardino	50.	O	Transit Enterprise	10,464,285	11,043,569	34,220,000	—	—
Victorville Water District	San Bernardino	42.	O	Waste Disposal Enterprise	13,213,591	15,487,400	12,159,791	—	—
Victory Maintenance District (Amador)	Amador	19.	S	Water Enterprise	27,767,236	20,992,976	—	—	—
Villa Blue Estates Water District	Lake	41.	O	Lighting and Lighting Maintenance	3,000	870	—	—	—
Vine Cemetery District	Tehama	4.	O	—	—	—	—	—	—
Viola Meadows Private Road Subdivision Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Visalia Cemetery District	Tulare	4.	O	—	—	—	—	—	—
Visalia Memorial District	Tulare	20.	O	Cemetery	1,113,910	1,013,901	—	—	—
Visalia Public Finance Authority	Tulare	50.	C	Memorial	240,772	341,401	—	—	—
Visalia Unified School District Educational Facilities Corporation	Tulare	54.	O	Financing or Constructing Facilities	2,079,726	2,074,665	14,955,000	—	—
Vista Fire Protection District	San Diego	7.	O	Inactive	—	—	—	—	—
Vista Grande-LLAD No. 28	Los Angeles	18.	S	Fire Protection	2,820,799	3,257,326	—	—	1,769
Vista Irrigation District	San Diego	52.	O	Streets and Roads - Construction and Maintenance	75,422	70,922	—	—	—
Vista Joint Powers Financing Authority	San Diego	50.	O	Water Enterprise	38,654,676	33,154,650	—	—	—
Vista-County of San Diego Building Authority	San Diego	50.	O	Financing or Constructing Facilities	774,750	1,291,339	10,965,000	—	—
Volcano Community Services District	Amador	5.1	O	Inactive	—	—	—	—	—
Volcano Maintenance District (Amador)	Amador	19.	S	Water Enterprise	63,133	70,428	—	—	—
Volponi Acres Lighting District	Tuolumne	18.	S	Inactive	—	—	—	—	—
				Lighting and Lighting Maintenance	6,508	2,517	—	—	—

(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 2010-11 — (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
Volta Community Services District	Merced	5.1	O	Water Enterprise	19,949 \$	13,427 \$	—	—	—
Walker Ranch Community Services District	Plumas	5.1	S	Fire Protection	141,722	118,058	—	—	—
Wallace Brothers Ranchettes Permanent Road Division	Shasta	29	S	Inactive	—	—	—	—	—
Wallace Community Services District	Calaveras	5.1	O	Streets and Roads - Construction and Maintenance	72,841	25,999	—	—	—
Walnut Acres Public Improvement and Street Lighting Maintenance District (San Joaquin)	San Joaquin	19	S	Waste Disposal Enterprise	86,568	142,838	136,244	—	—
Walnut Creek Recreational Facilities, Inc.	Contra Costa	54	O	Water Enterprise	30,837	33,297	—	—	—
Walnut Grove Fire Protection District	Sacramento	7	O	Inactive	—	—	—	—	—
Walnut Park Garbage Disposal District	Los Angeles	10.1	S	Fire Protection	209,174	152,992	—	1,084,916	180,234
Walnut Public Financing Authority	Los Angeles	50	C	Waste Disposal Enterprise	1,066,341	951,942	—	—	—
Walnut Ranch Lighting Maintenance No. 1 (Colusa)	Colusa	19	S	Financing or Constructing Facilities	2,192,631	2,192,631	19,755,000	13,344	5,999
Walnut Ranch Unit 2 and 3 Street Lighting District	Colusa	18	S	Lighting and Lighting Maintenance	6,018	3,444	—	—	—
Walnut Valley Building Corporation	Los Angeles	54	O	Lighting and Lighting Maintenance	2,718	3,305	—	—	—
Walnut Valley Water District	Los Angeles	41	O	Inactive	41,763	10,896,763	—	—	—
Wasco Recreation and Park District	Kern	27.1	O	Recreation and Park	752,206	772,794	—	530,565	510,936
Washington Colony Cemetery District	Fresno	4	O	Cemetery	299,214	302,600	—	—	—
Washington County Water District	Nevada	42	O	Fire Protection	4,775	16,307	—	—	—
Washington Hospital Authority	Alameda	50	O	Water Enterprise	88,933	52,942	101,068	—	—
Washington Township Health Care District	Alameda	14	O	Inactive	—	—	—	—	—
Water Conservation Garden Authority	San Diego	50	O	Hospital Enterprise	457,390,161	399,013,457	302,535,000	—	—
Water Employee Services Authority	Riverside	50	O	Flood Control and Water Conservation	370,012	965,754	—	—	—
Water Employee Services Authority	Riverside	50	O	Governmental Services	18,969,957	18,969,957	—	—	—

(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 2010-11 — (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
Water Facilities Authority	San Bernardino	50.	O	Water Enterprise	17,919,516 \$	18,618,242 \$	9,144,079	—	—
Water Replenishment District of Southern California	Los Angeles	47.	O	Water Enterprise	—	—	—	—	—
WaterReuse Finance Authority	Orange	50.	O	Water Enterprise	47,894,927	56,744,801	32,010,000	—	—
Waterford Lighting District	Stanislaus	18.	C	Financing or Constructing Facilities	1,194,455	1,194,455	15,850,000	—	—
Waterford Public Financing Authority	Stanislaus	50.	O	Lighting and Lighting Maintenance	26,051	35,247	—	—	—
Waterloo-Morada Fire Protection District	San Joaquin	7.	O	Financing or Constructing Facilities	309,165	278,035	—	3,163,859	1,372,816
Watershed Conservation Authority	Los Angeles	50	O	Fire Protection	2,203,898	2,382,097	144,878	—	—
Waterworks District No. 21 (Los Angeles)	Los Angeles	49.	S	Flood Control and Water Conservation	4,388,100	3,180,930	—	310,081	51,483
Waterworks District No. 29 (Los Angeles)	Los Angeles	49.	S	Water Enterprise	253,401	159,041	44,602	9,882,237	2,744,205
Waterworks District No. 36 (Los Angeles)	Los Angeles	49.	S	Water Enterprise	21,321,240	22,141,929	—	1,711,463	40,196
Waterworks District No. 37 (Los Angeles)	Los Angeles	49.	S	Water Enterprise	1,167,938	1,285,061	—	583,289	102,098
Waterworks District No. 40 (Los Angeles)	Los Angeles	49.	S	Water Enterprise	1,232,333	1,451,916	—	18,595,501	1,202,816
Wayside Maintenance (San Mateo)	San Mateo	19.	C	Water Enterprise	36,668,827	47,505,992	46,000	—	—
Weaverille / Douglas City Parks and Recreation District	Trinity	27.1	O	Streets and Roads - Construction and Maintenance	27,670	335	—	—	—
Weaverille Community Services District	Trinity	5.1	O	Recreation and Park	269,631	234,292	—	—	—
Weaverille Fire Protection District	Trinity	7.	O	Water Enterprise	774,047	947,700	2,862,753	—	—
Weaverille Lighting District	Trinity	18.	S	Fire Protection	248,641	236,712	45,616	—	—
Weaverille Sanitary District (Trinity)	Trinity	30.1	O	Lighting and Lighting Maintenance	45,337	29,985	—	—	—
Weed Recreation and Park District	Siskiyou	27.1	O	Waste Disposal Enterprise	452,136	418,214	362,000	440,897	228,405
Weed Water and Sewer Company, Inc.	Siskiyou	54.	O	Recreation and Park	290,153	308,163	—	—	—
Weoff Community Services District	Humboldt	5.1	O	Inactive	—	—	—	—	—
				Fire Protection	13,800	8,865	—	—	—
				Recreation and Park	341	1,118	—	—	—
				Waste Disposal Enterprise	81,530	160,945	262,965	—	—

(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 2010-11 — (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 Community Services District — (continued)	Humboldt	5.1	O	Water Enterprise	91,298 \$	84,690 \$	116,926	\$	\$
West Maintenance District (Humboldt)	Humboldt	19.	S	Lighting and Lighting Maintenance	10,043	4,182	—	24,947	10,042
West Almanor Community Services District	Plumas	5.1	S	Fire Protection	204,047	268,834	—	638,632	203,749
West Basin Municipal Water District	Los Angeles	44.	O	Water Enterprise	151,518,326	157,095,378	301,490,344	—	—
West Bay Sanitary District (San Mateo)	San Mateo	30.1	O	Waste Disposal Enterprise	16,033,300	12,903,869	—	—	—
West Contra Costa Healthcare District	Contra Costa	14.	O	Hospital Enterprise	150,712,554	148,167,145	26,182,768	—	—
West Contra Costa Integrated Waste Management Authority	Contra Costa	50.	O	Governmental Services	4,269,984	4,106,770	—	—	—
West County Agency	Contra Costa	50.	O	Waste Disposal Enterprise	137,777	137,781	—	—	—
West County Wastewater District (Contra Costa)	Contra Costa	30.1	O	Waste Disposal Enterprise	11,349,746	12,792,048	—	—	—
West Covina Public Finance Authority	Los Angeles	50.	C	Financing or Constructing Facilities	2,366,828	2,382,479	55,615,000	—	—
West El Largo Community Services District	El Dorado	5.1	O	Streets and Roads - Construction and Maintenance	6,751	7,143	—	—	—
West End Communications Authority	San Bernardino	50.	O	Governmental Services	27,234	7,763	—	—	—
West End Fire and Emergency Response Commission	San Bernardino	50.	O	Governmental Services	4,854	48,829	—	—	—
West End Water Development, Treatment, and Conservation Joint Powers Authority	San Bernardino	50.	O	—	—	—	—	—	—
West Fresno County Red Scale Protective District	Fresno	24.4	O	Pest Control	23,997	12,292	—	—	—
West Kern Water District	Kern	42.	O	Water Enterprise	21,712,158	18,743,434	47,966,524	—	—
West Lake Resource Conservation District	Lake	36.1	O	Resource Conservation	150,902	175,381	—	—	—
West Lane Maintenance District (San Joaquin)	San Joaquin	19.	S	Lighting and Lighting Maintenance	4,523	4,230	—	—	—
West Patton Village Community Services District	Lassen	5.1	O	Fire Protection	81,451	86,850	—	—	—
—	—	—	—	Library Services	274	723	—	—	—
—	—	—	—	Waste Disposal Enterprise	52,765	29,212	—	—	—
—	—	—	—	Water Enterprise	94,080	94,774	—	—	—
West Plainfield Fire Protection District	Yolo	7.	O	Fire Protection	254,743	205,035	—	684,486	241,807
West Point Cemetery District	Calaveras	4.	O	—	—	—	—	—	—

(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 2010-11 — (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 Point Cemetery District — (continued)	Calaveras	4.	O	—	—	—	—	\$	—
—	—	—	—	Cemetery	28,569	\$ 16,016	\$	—	—
West Point Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	270,366	327,935	—	—	—
West Point Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,413	3,527	—	—	—
West Point Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	8,589	9,552	—	—	—
West Sacramento Area Flood Control Agency	Yolo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	19,754,723	10,059,911	9,670,000	—	—
West Sacramento Financing Authority	Yolo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,978,267	1,935,313	31,745,000	—	—
West San Gabriel Liability and Property Self-Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,671,468	3,491,843	—	—	—
West San Gabriel Valley Benefits Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,514,862	2,352,576	—	—	—
West San Gabriel Workers Compensation Self-Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,593,999	3,519,112	—	—	—
West Side Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,175,184	746,506	—	—	—
West Side Community Healthcare District	Stanislaus	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,957,599	1,674,353	—	—	—
West Side Health Care District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Health	2,327,885	995,651	—	—	—
West Side Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,055,320	1,533,367	2,342,166	—	—
West Side Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,907	2,511	—	—	—
West Side Mosquito and Vector Control District	Kern	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,212,900	1,501,560	—	—	—
West Side Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,971,173	5,290,582	276,307	—	—
West Stanislaus Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	811,167	786,940	257,163	—	—
West Stanislaus Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,932,471	4,450,651	—	—	—
West Stanislaus Resource Conservation District	Stanislaus	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	25,525	14,718	—	—	—
West Stockton Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	56,007	40,583	—	—	—
West Talmage Lighting District	Mendocino	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,474	1,893	—	11,491	1,893

(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 2010-11 — (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 Valley County Water	Los Angeles	42.	O	—	—	—	—	\$	—
—	—	—	—	Water Enterprise	191,213	207,240	—	—	—
West Valley Mosquito and Vector Control District	San Bernardino	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,458,585	2,251,394	3,450,000	—	—
West Valley Sanitation District of Santa Clara County (Santa Clara)	Santa Clara	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	17,044,398	17,055,480	12,136,991	—	—
West Valley Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,855,203	25,768,693	28,935,000	—	—
West Walton Park District	Sutter	27.1	S	Inactive	—	—	—	—	—
Westborough County Water District	San Mateo	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,816,156	1,604,489	—	—	—
—	—	—	—	Water Enterprise	2,059,755	2,209,876	—	—	—
Western Canal Water District	Butte	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,268,986	7,663,619	—	—	—
Western Contra Costa County Transit Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	8,110,842	9,651,893	1,210,000	—	—
Western Gateway Regional Recreation and Park District	Nevada	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	236,721	232,388	—	—	—
Western Hills Water District	Stanislaus	41.	O	—	—	—	—	—	—
Western Municipal Water District	Riverside	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,783,855	14,018,862	3,828,009	—	—
—	—	—	—	Water Enterprise	91,850,825	95,966,589	159,144,771	—	—
Western Nevada County Fire Agency	Nevada	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	31,287	28,383	—	—	—
Western Orange County Self-Funded Workers Compensation Agency	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,109,609	4,087,899	—	—	—
Western Placer Waste Management Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,209,026	18,463,924	—	—	—
Western Riverside County Regional Conservation Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	13,754,015	14,369,986	—	—	—
Western Riverside County Regional Wastewater Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,469,260	5,890,919	4,685,862	—	—
Western Shasta Resource Conservation District	Shasta	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,805,298	3,009,664	714,643	—	—
Westfield Park Recreation and Parkway District No. 12	Los Angeles	27.1	O	—	—	—	—	—	—
Westhaven Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	203,413	200,391	266,871	—	—
Westlands Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	70,559	—	—	—
—	—	—	—	Water Enterprise	170,984,628	164,390,889	256,495,638	—	—
Westley Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	20,152	15,081	—	—	—
—	—	—	—	Water Enterprise	27,544	31,362	—	—	—

(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 2010-11 — (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
Westport County Water District	Mendocino	42.	O	Waste Disposal Enterprise	—	—	—	\$	—
—	—	—	—	Water Enterprise	69,584 \$	173,934 \$	—	—	—
Westport Fire Protection District	Stanislaus	7.	O	Fire Protection	113,299	56,222	20,000	—	—
—	—	—	—	—	156,255	117,837	—	—	—
Westport-Ten Mile Cemetery District	Mendocino	4.	O	Cemetery	5,255	9,675	—	—	—
—	—	—	—	—	—	—	—	—	—
Westridge Community Services District	Inyo	5.1	O	Resource Conservation	232,387	201,225	—	—	—
Westside Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	—	1,129,554	1,408,740	631,430	631,931	188,016
Westside Water District	Colusa	41.	O	Water Enterprise	—	—	—	—	—
—	—	—	—	—	185,063	174,070	124,666	—	—
Westwood Community Services District	Lassen	5.1	O	Fire Protection	14,000	12,552	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,110	8,309	—	—	—
—	—	—	—	Recreation and Park	363,317	325,176	1,117,960	—	—
—	—	—	—	Waste Disposal Enterprise	388,142	322,306	630,589	—	—
Westwood Hospital District	Lassen	14.	O	Water Enterprise	—	—	—	—	—
—	—	—	—	Hospital Enterprise	32	—	—	198,147	95,457
Wheatland Cemetery District	Yuba	4.	O	Cemetery	106,338	151,780	—	—	—
—	—	—	—	—	1,711,243	1,556,174	12,000	—	—
Wheatland Water District	Yuba	41.	O	Water Enterprise	—	—	—	—	—
—	—	—	—	Water Enterprise	34,650	36,863	—	—	—
Wheeler Crest Community Services District	Mono	5.1	O	Fire Protection	300,928	325,279	—	—	—
—	—	—	—	—	37,864,101	37,078,410	3,625,000	—	—
Wheeler Crest Fire Protection District	Mono	7.	O	Water Enterprise	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	43,387	29,242	—	—	—
Wheeler Ridge-Maricopa Water Storage District	Kern	48.	O	Streets and Roads - Construction and Maintenance	173,549	116,968	—	—	—
—	—	—	—	Waste Disposal Enterprise	577,363	849,145	—	—	—
Whispering Palms Community Services District	San Diego	5.1	O	Fire Protection	76,314	53,887	—	—	—
—	—	—	—	—	147,905	145,197	—	—	—
White Mountain Fire Protection	Mono	7.	O	Recreation and Park	35,718	50,100	—	32,200	35,718
—	—	—	—	Fire Protection	—	—	—	—	—
Whitehawk Ranch Community Services District	Plumas	5.1	O	Fire Protection	—	—	—	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
Whitethorn Fire Protection District	Humboldt	7.	S	Fire Protection	738,154	820,130	—	—	—
—	—	—	—	Self Insurance	—	—	—	—	—
Whittier Area Liability and Property Self-Insurance Authority	Los Angeles	50.	O	Self Insurance	5,609,537	4,344,028	—	—	—
Whittier Area Schools Insurance Authority (WASIA)	Los Angeles	50.	O	Self Insurance	—	—	—	—	—

(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 2010-11 — (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
Whittier Public Financing Authority	Los Angeles	50.	C	—	—	—	—	\$	—
—	—	—	—	Financing or Constructing Facilities	\$ 306,298	\$ 596,383	\$ 5,480,000	—	—
Whittier Puente Hills Conservation Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Whittier Utility Authority	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,094,632	10,291,431	1,640,000	—	—
—	—	—	—	Water Enterprise	12,080,390	13,743,816	17,925,000	—	—
Wilden Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	—	367	—	—	—
Wild Wings County Service Area	Yolo	34	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	926,320	785,258	—	—	—
—	—	—	—	Waste Disposal Enterprise	384,190	298,185	—	—	—
—	—	—	—	Water Enterprise	317,319	449,823	—	—	—
Wildlife Corridor Conservation Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,000	3,000	—	—	—
Widomar Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	408,457	193,480	—	—	—
Wilkinson Manor Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	7,550	7,550	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,128	2,128	—	—	—
—	—	—	—	Water Enterprise	1,426,977	446,870	—	—	—
Williams Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	127,241	104,779	—	—	—
Williams Fire Protection Authority	Colusa	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	775,130	543,736	506,480	—	—
Williams Fire Protection District	Colusa	7.	S	—	—	—	—	178,881	95,808
—	—	—	—	Fire Protection	105,791	111,325	—	—	—
Willow County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	689,487	687,519	—	—	—
Willow Creek Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	39,064	63,853	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	3,634	—	—	—
—	—	—	—	Water Enterprise	696,167	713,655	1,132,909	—	—
Willow Creek Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	147,066	124,441	—	—	—
Willow Oak Fire Protection District	Yolo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	371,905	584,701	—	398,857	228,421
Willow Ranch Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4,879	665	—	10,967	4,734
Willow Ranch Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,858	6,427	—	118,161	5,851
Willow Springs Water District	Amador	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4	—	—	—	—
Willows Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	247,758	240,506	—	—	—

(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 2010-11 — (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
Willows Fire Protection District	Glenn	7.	S	Fire Protection	—	178,886	—	\$ 580,402	\$ 90,991
Wilmington Cemetery District	Los Angeles	4.	O	Cemetery	205,921	199,812	—	—	—
Wilton Fire Protection District	Sacramento	7.	O	Fire Protection	1,044,596	897,719	5,596	—	—
Windsor County Water District	Sonoma	42.	O	Water Disposal Enterprise	7,199,277	6,344,901	10,046,557	—	—
Windsor Fire Protection District	Sonoma	7.	O	Water Enterprise	4,359,356	6,622,070	4,057,500	—	—
Windsor Joint Powers Financing Authority	Sonoma	50.	O	Fire Protection	2,948,700	3,285,658	—	5,050,433	1,731,006
Winter Gardens Sewer Maintenance (San Diego)	San Diego	19.	S	Financing or Constructing Facilities	1,509,114	1,474,457	12,730,000	—	—
Winterhaven Fire Protection District	Imperial	7.	O	Waste Disposal Enterprise	869,658	1,277,636	—	—	—
Winterhaven Water District	Imperial	42.	O	Water Disposal Enterprise	172,949	154,491	—	—	—
Winters Cemetery District	Yolo	4.	O	Water Enterprise	153,620	174,019	33,000	—	172,116
Winters Fire Protection District	Yolo	7.	O	Cemetery	233,642	244,659	—	465,904	—
Winton Cemetery District	Merced	4.	O	Fire Protection	433,779	333,265	—	834,923	215,656
Winton Public Facilities Corporation	Merced	54.	O	Cemetery	493,012	404,564	—	—	—
Winton Water and Sanitary District (Merced)	Merced	30.1	O	Financing or Constructing Facilities	139,218	139,218	1,089,971	—	—
Woodbridge Fire Protection District	San Joaquin	7.	O	Waste Disposal Enterprise	1,834,115	1,807,179	—	—	—
Woodbridge Irrigation District	San Joaquin	52.	O	Water Enterprise	798,203	836,349	—	—	—
Woodbridge Lighting District	San Joaquin	18.	S	Fire Protection	2,672,507	2,861,761	37,440	6,263,714	2,861,761
Woodbridge Sanitary District (San Joaquin)	San Joaquin	30.1	O	Water Enterprise	3,670,487	2,657,145	14,025,000	—	—
Woodcrest Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Lighting and Lighting Maintenance	73,492	40,161	—	—	—
Wooded Acres North Lighting District	Shasta	18.	S	Waste Disposal Enterprise	460,017	478,844	—	—	—
Woodlake Cemetery District	Tulare	4.	O	Inactive	—	—	—	—	—
Woodlake Fire Protection District	Tulare	7.	O	Inactive	143,904	145,566	—	—	—
—	—	—	—	Cemetery	303,595	339,327	105,031	—	—

(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 2010-11 — (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
Woodlake Memorial District	Tulare	20.	O	—	—	—	—	\$	—
Woodland Ave Fire Protection District	Stanislaus	7.	O	Memorial	119,034	116,904	\$	—	—
Woodside Club Estates Lighting District	Sonoma	18.	S	Fire Protection	265,755	377,402	—	—	—
Woodside Fire Protection District	San Mateo	7.	O	Lighting and Lighting Maintenance	2,170	147	—	—	—
Woodside Highlands Maintenance (San Mateo)	San Mateo	19.	C	Fire Protection	13,946,915	14,830,949	847,909	—	—
Woodville Cemetery District	Tulare	4.	O	Streets and Roads - Construction and Maintenance	49,108	18,069	—	—	—
Woodville Public Utility District	Tulare	40.1	O	Cemetery	133,298	127,393	—	—	—
Wynola Water District	San Diego	41.	O	Waste Disposal Enterprise	190,785	137,839	—	—	—
Yermo Community Services District	San Bernardino	5.1	O	Water Enterprise	191,260	171,092	—	—	—
Yolo County Communications Emergency Services Agency	Yolo	50.	O	Water Enterprise	57,741	53,669	—	—	—
Yolo County Flood Control and Water Conservation District	Yolo	8.35	O	Fire Protection	221,673	44,971	3,724,000	—	—
Yolo County Natural Community Conservation Plan Joint Powers Agency	Yolo	50.	O	Lighting and Lighting Maintenance	12,330	10,054	—	—	—
Yolo County Public Agency Risk Management Insurance Authority	Yolo	50.	O	Recreation and Park	59,305	44,981	3,760,269	—	—
Yolo County Resource Conservation District	Yolo	36.1	O	Governmental Services	5,465,862	6,384,746	—	—	—
Yolo County Transportation District	Yolo	50.	O	Electric Enterprise	172,748	41,510	—	—	—
Yolo Fire Protection District	Yolo	7.	O	Water Enterprise	4,011,885	3,923,011	—	—	—
Yolo-Solano Air Quality Management District	Yolo	1.5	O	Governmental Services	260,745	855,638	—	—	—
Yolo-Zamora Water District	Yolo	41.	O	Self Insurance	7,962,687	8,360,260	—	—	—
Yorba Linda Public Finance Authority	Orange	50.	O	Resource Conservation	1,050,073	1,129,788	—	—	—
				Transit Enterprise	9,180,812	10,863,546	—	—	—
				Transit Enterprise	1,079,771	1,327,277	—	—	64,648
				Fire Protection	170,130	131,249	40,095	—	—
				Air Pollution Control	3,985,088	3,952,012	30,395	—	—
				Water Enterprise	10	250	—	—	—
				Inactive	—	—	—	—	—

(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 2010-11 — (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
Yorba Linda Water District	Orange	42.	O	—	—	—	—	\$	—
—	—	—	—	Waste Disposal Enterprise	1,366,707	2,041,386	—	—	—
—	—	—	—	Water Enterprise	25,911,651	26,675,186	42,605,000	—	—
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	5	2,682,134	34,665,000	—	—
Yuba County Air Pollution Control	Yuba	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	2,241,035	2,338,422	—	—	—
Yuba County Resource Conservation District	Yuba	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	146,757	141,148	—	—	—
Yuba County Rural Fire Joint Powers Agency	Yuba	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	8,847	5,149	—	—	—
Yuba County Water Agency	Yuba	45.18	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	21,039,600	15,127,311	11,914,000	—	—
—	—	—	—	Recreation and Park	715,550	633,616	—	—	—
—	—	—	—	Water Enterprise	6,663,801	1,704,887	—	—	—
Yuba Levee Financing Authority	Yuba	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	356,030	3,591,941	78,370,000	—	—
Yuba Sutter Transit Authority	Sutter	50.	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	5,693,779	6,683,083	—	45,247,292	2,477,843
Yucaipa Valley Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,488,299	10,854,002	43,860,973	—	—
—	—	—	—	Water Enterprise	11,915,864	14,367,421	40,800,000	—	—
Yucca Valley Airport District	San Bernardino	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	28,882	19,793	275,400	—	—
Yucca Valley Financing Authority	Riverside	50.	C	Inactive	—	—	—	—	—
Yucca Valley Fire Protection District	San Bernardino	7.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	3,520,619	545,514	—	198,808,072	36,775,029
—	—	—	—	Fire Protection	114,995,065	123,284,282	1,096,715	—	—
Yuma Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	232,784	235,432	—	—	—
—	—	—	—	Water Enterprise	7,203,727	6,535,137	1,941,587	—	—
Zamora Fire Protection District	Yolo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	111,327	75,771	—	224,574	74,876
Zayante Fire Protection District	Santa Cruz	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	462,405	488,826	393,858	449,713	367,084
Zone 7 Water Agency	Alameda	8.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	9,344,420	4,496,675	—	—	—
—	—	—	—	Water Enterprise	57,051,329	61,539,925	—	—	—
State Total					\$ 40,451,279,323	\$ 41,339,598,592	\$ 80,634,842,847	\$ 32,063,034,392	\$ 11,432,408,494

(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 2010- 11

Airport Activity Revenues and Expenses by Special District in Alphabetical Order

	Anderson Valley Community Services District	Big Bear Airport District	Burbank - Glendale - Pasadena Airport Authority	California Pines Community Services District	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
Operating Revenues										
Landing Fees	\$2,060	\$—	\$2,808,867	\$—	\$—	\$1,818	\$—	\$—	\$33,477	\$31
Aircraft Storage Fees	479	471,224	—	—	44,760	—	—	64,185	—	—
Fuel Flowage Fees	—	646,634	533,820	—	—	11,084	—	—	—	1,006
Concessions	2,407	—	8,098,199	—	—	—	—	—	252,139	—
Rents and Leases	—	32,423	13,620,630	—	—	531,423	—	3,494,346	193,557	184,967
Sales and Services	—	3,692	19,825,325	—	244,282	—	—	1,901,001	840,974	—
Other Operating Revenues	770	32,958	478,170	—	38,517	20,290	—	901,350	59,849	94,353
Total Operating Revenues	5,716	1,186,931	45,365,011	—	327,559	564,615	—	6,360,882	1,379,996	280,357
Operating Expenses										
Administration	—	941,438	9,187,098	8,520	—	781,985	—	2,550,361	350,822	282,847
Maintenance and Operation										
Landing Areas	3,989	—	2,181,219	—	—	—	—	166,343	—	—
Terminal Buildings and Areas	1,421	88,053	9,498,737	—	—	—	—	—	53,316	—
Other Buildings and Areas	—	—	2,015,022	—	—	—	—	427,406	—	188,547
General Shop and Equipment	—	—	—	—	—	2,711	—	1,353,110	—	—
Cost of Sales and Services	390	599,963	12,201,374	—	324,359	544,007	—	1,682,926	633,607	—
Depreciation and Amortization	48,000	594,247	14,689,703	—	13,489	690,171	—	1,703,393	524,574	348,378
Other Operating Expenses	4,534	—	—	—	69,806	19,210	—	—	50,422	28,755
Total Operating Expenses	58,334	2,223,701	49,773,153	8,520	407,654	2,038,084	—	7,883,539	1,612,741	848,527
Operating Income (Loss)	(52,618)	(1,036,770)	(4,408,142)	(8,520)	(80,095)	(1,473,469)	—	(1,522,657)	(232,745)	(568,170)
Non-Operating Revenues										
Interest Income	223	29,559	2,508,763	—	262	69,096	—	40,271	7,123	1,396
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	1,043,038	—	—	15,007	1,763,408	—	194,383	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	29,446	—	—	—	—
Intergovernmental										
Federal	—	755,834	5,103,691	—	—	—	—	820,318	—	26,154
State	20,000	34,023	—	—	20,138	22,315	—	1,706	2,812,954	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	62,317	—
Other Non-Operating Revenues	—	—	12,829,786	2,749	—	—	—	—	—	43,500
Total Non-Operating Revenues	20,223	1,862,454	20,442,240	2,749	35,407	1,884,265	—	1,056,678	2,882,394	71,050
Non-Operating Expenses										
Interest Expense	—	—	2,644,347	—	—	—	—	—	5,860	109,900
Other Non-Operating Expenses	—	—	9,562,627	2,749	—	—	—	—	—	—
Total Non-Operating Expenses	—	—	12,206,974	2,749	—	—	—	—	5,860	109,900
Non-Operating Income (Loss)	20,223	1,862,454	8,235,266	—	35,407	1,884,265	—	1,056,678	2,876,534	(38,850)
Income (Loss) Before Operating Transfers	(32,395)	825,684	3,827,124	(8,520)	(44,688)	410,796	—	(465,979)	2,643,789	(607,020)
Operating Transfers In	—	—	—	—	—	—	420,759	—	—	—
Operating Transfers Out	—	—	—	—	—	—	420,759	—	—	—
Net Income (Loss)	\$(32,395)	\$825,684	\$3,827,124	\$(8,520)	\$(44,688)	\$410,796	\$—	\$(465,979)	\$2,643,789	\$(607,020)

Table 2. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)

Airport Activity Revenues and Expenses by Special District in Alphabetical Order

	Minter Field Airport District	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
Operating Revenues										
Landing Fees	\$—	\$643,822	\$9,006	\$18,578,574	\$74,887	\$1,851,612	\$—	\$160,380	\$—	\$24,164,534
Aircraft Storage Fees	—	325,544	8,105	2,920,891	1,193,800	—	—	1,312,225	—	6,341,213
Fuel Flowage Fees	—	239,602	159,502	169,253	43,072	686,695	—	1,308,177	—	3,798,845
Concessions	—	1,773,461	—	68,748,158	225,646	10,005	—	71,897	—	79,181,912
Rents and Leases	1,524,837	3,821,827	3,111,715	35,636,356	1,249,810	6,273,270	—	409,463	—	70,084,624
Sales and Services	—	—	—	—	—	—	—	4,441	28,882	22,848,597
Other Operating Revenues	10,812	225,741	72,597	17,953,619	132,006	314,832	—	44,158	—	20,380,022
Total Operating Revenues	1,535,649	7,029,997	3,360,925	144,006,851	2,919,221	9,136,414	—	3,310,741	28,882	226,799,747
Operating Expenses										
Administration	814,953	2,469,425	4,651,347	28,511,399	1,985,605	2,964,780	—	1,553,155	12,930	57,066,665
Maintenance and Operation										
Landing Areas	—	194,889	189,733	20,317,784	440,256	241,120	—	628,230	150	24,363,713
Terminal Buildings and Areas	—	4,238,840	623,921	42,912,583	317,511	—	—	295,650	—	58,030,032
Other Buildings and Areas	515,093	389,778	935,881	26,099,699	574,015	394,526	—	217,220	—	31,757,187
General Shop and Equipment	—	48,722	756,357	—	—	115,206	—	330,036	—	2,606,142
Cost of Sales and Services	—	—	—	—	—	—	—	1,063,044	—	17,049,670
Depreciation and Amortization	468,106	5,090,025	13,552,925	49,137,886	2,207,171	2,531,585	—	1,352,785	213	92,952,651
Other Operating Expenses	909	—	543,542	—	—	2,267,340	—	—	6,500	2,991,018
Total Operating Expenses	1,799,061	12,431,679	21,253,706	166,979,351	5,524,558	8,514,557	—	5,440,120	19,793	286,817,078
Operating Income (Loss)	(263,412)	(5,401,682)	(17,892,781)	(22,972,500)	(2,605,337)	621,857	—	(2,129,379)	9,089	(60,017,331)
Non-Operating Revenues										
Interest Income	5,414	113,783	39,056	6,408,130	31,472	1,554,998	160	77,448	—	10,887,154
Rents, Leases, and Franchises	—	—	—	—	—	62,000	—	—	—	62,000
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	1,225,632	—	—	4,356,235	—	8,597,703
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	21,862	—	—	—	21,862
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	173	—	—	(493)	—	29,126
Intergovernmental										
Federal	—	5,249,036	—	26,355,351	—	6,914,865	—	5,976	—	45,231,225
State	—	—	—	—	8,555	—	—	45,127	—	2,964,818
Other Governmental Agencies	—	2,500	—	—	2,592	20,115,215	—	62,585	—	20,245,209
Other Non-Operating Revenues	10,883	—	—	63,087,787	1,681	55,666	—	—	—	76,032,052
Total Non-Operating Revenues	16,297	5,365,319	39,056	95,851,268	1,270,105	28,724,606	160	4,546,878	—	164,071,149
Non-Operating Expenses										
Interest Expense	49,392	—	128,850	8,084,334	—	22,576,368	—	—	—	33,599,051
Other Non-Operating Expenses	—	—	—	17,992,610	30,266	6,193,695	—	18,405	—	33,800,352
Total Non-Operating Expenses	49,392	—	128,850	26,076,944	30,266	28,770,063	—	18,405	—	67,399,403
Non-Operating Income (Loss)	(33,095)	5,365,319	(89,794)	69,774,324	1,239,839	(45,457)	160	4,528,473	—	96,671,746
Income (Loss) Before Operating Transfers	(296,507)	(36,363)	(17,982,575)	46,801,824	(1,365,498)	576,400	160	2,399,094	9,089	36,654,415
Operating Transfers In	—	—	—	—	—	—	—	—	—	420,759
Operating Transfers Out	—	—	—	—	—	—	—	—	—	420,759
Net Income (Loss)	\$(296,507)	\$(36,363)	\$(17,982,575)	\$46,801,824	\$(1,365,498)	\$576,400	\$160	\$2,399,094	\$9,089	\$36,654,415

Table 3. Special Districts Annual Report — Fiscal Year 2010- 11
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
Operating Revenues										
Sales of Electric Energy										
Residential	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$214,743,168	\$—
Business and Industrial	—	—	—	—	—	—	—	—	198,157,288	—
Sales to Public Authorities	—	1,770,920	—	—	—	—	—	—	12,171,435	—
Sales for Resale	—	—	38,708,402	8,082,000	7,872,825	8,686,716	—	494,245	—	4,895,809
Interdepartmental	—	—	—	—	—	—	—	—	(5,466,237)	—
Other Sales	—	—	506,188	—	—	—	—	—	—	—
Other Electric Revenues	43,951	24,757	—	—	—	—	—	—	17,140,796	—
Total Operating Revenues	43,951	1,795,677	39,214,590	8,082,000	7,872,825	8,686,716	—	494,245	436,746,450	4,895,809
Operating Expenses										
Production										
Power Generation	—	—	31,737,557	576,000	—	755,286	—	—	84,114,770	—
Purchased Power	—	715,244	—	—	—	—	—	—	148,539,700	—
Other Production Expenses	—	—	—	939,000	—	—	—	—	8,637,767	—
Other Operating Expense										
Transmission	—	—	—	—	—	52,900	—	—	15,097,839	—
Distribution	—	903,703	—	—	—	—	—	—	44,358,798	—
Customer Accounts	—	—	—	—	—	—	—	—	9,592,760	—
Administration and General	—	167,221	1,081,759	109,000	—	394,416	—	—	12,908,754	30,709
Depreciation and Amortization	—	—	4,611,434	943,000	1,538,583	642,957	17,514	—	53,754,522	551,090
Other Operating Expenses	—	—	—	—	2,803,168	—	—	240,432	10,750,342	819,522
Total Operating Expenses	—	1,786,168	37,430,750	2,567,000	4,341,751	1,845,559	17,514	240,432	387,755,252	1,401,321
Operating Income (Loss)	43,951	9,509	1,783,840	5,515,000	3,531,074	6,841,157	(17,514)	253,813	48,991,198	3,494,488
Non-Operating Revenues										
Interest Income	—	47,841	36,418	—	—	4,833	—	—	3,263,961	14,174
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	536,591	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	574,975	—	—	—	—	—	2,812,665	7,555
Total Non-Operating Revenues	—	47,841	611,393	—	536,591	4,833	—	—	6,076,626	21,729
Non-Operating Expenses										
Interest Expense	—	—	2,180,750	—	—	—	—	—	16,008,545	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	—	—	2,180,750	—	—	—	—	—	16,008,545	—
Non-Operating Income (Loss)	—	47,841	(1,569,357)	—	536,591	4,833	—	—	(9,931,919)	21,729
Income (Loss) Before Operating Transfers	43,951	57,350	214,483	5,515,000	4,067,665	6,845,990	(17,514)	253,813	39,059,279	3,516,217
Operating Transfers In	—	—	—	—	255,149	—	—	—	—	—
Operating Transfers Out	—	—	—	5,515,000	255,149	—	—	253,813	—	—
Net Income (Loss)	\$43,951	\$57,350	\$214,483	\$—	\$4,067,665	\$6,845,990	\$(17,514)	\$—	\$39,059,279	\$3,516,217

Table 3. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Sales of Electric Energy										
Residential	\$—	\$—	\$10,610,945	\$13,924	\$—	\$—	\$—	\$—	\$—	\$7,136,191
Business and Industrial	—	—	7,818,611	—	—	—	—	14,323,650	—	33,966,764
Sales to Public Authorities	26,032,821	—	95,062	—	468,314	—	—	—	—	5,989,491
Sales for Resale	—	—	—	—	—	1,054,389	—	—	—	9,039,230
Interdepartmental	—	—	—	—	—	—	—	—	—	—
Other Sales	—	—	639,969	—	—	—	—	—	—	528,558
Other Electric Revenues	—	—	351,724	—	—	762,249	237,727	—	—	1,475,781
Total Operating Revenues	26,032,821	—	19,516,311	13,924	468,314	1,816,638	237,727	14,323,650	—	58,136,015
Operating Expenses										
Production										
Power Generation	8,017,892	—	—	—	—	—	—	—	—	5,452,430
Purchased Power	2,812,794	—	9,507,606	7,684	—	—	—	10,704,976	—	28,049,376
Other Production Expenses	1,704,715	—	—	—	—	—	—	—	—	—
Other Operating Expense										
Transmission	—	—	58,214	—	—	—	—	—	—	—
Distribution	—	—	2,313,633	—	—	—	—	—	—	10,863,447
Customer Accounts	—	—	1,570,882	—	—	—	—	—	—	—
Administration and General	—	—	2,242,586	—	206,565	1,419,907	7,937	2,187,024	232,388	1,609,073
Depreciation and Amortization	4,218,482	—	1,392,499	—	—	208,974	—	—	258,585	3,458,748
Other Operating Expenses	—	2,124	—	—	—	—	265,307	—	—	—
Total Operating Expenses	16,753,883	2,124	17,085,420	7,684	206,565	1,628,881	273,244	12,892,000	490,973	49,433,074
Operating Income (Loss)	9,278,938	(2,124)	2,430,891	6,240	261,749	187,757	(35,517)	1,431,650	(490,973)	8,702,941
Non-Operating Revenues										
Interest Income	570,292	—	59,240	—	—	3,133	—	—	1,503	30,975
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	555,802	—	942,152	—	597,283	—	154,573	22,260	2,934	773,455
Total Non-Operating Revenues	1,126,094	—	1,001,392	—	597,283	3,133	154,573	22,260	4,437	804,430
Non-Operating Expenses										
Interest Expense	2,644,719	—	175,671	—	—	98,205	—	117,165	—	4,977,070
Other Non-Operating Expenses	—	—	—	—	—	—	—	56,656	—	—
Total Non-Operating Expenses	2,644,719	—	175,671	—	—	98,205	—	173,821	—	4,977,070
Non-Operating Income (Loss)	(1,518,625)	—	825,721	—	597,283	(95,072)	154,573	(151,561)	4,437	(4,172,640)
Income (Loss) Before Operating Transfers	7,760,313	(2,124)	3,256,612	6,240	859,032	92,685	119,056	1,280,089	(486,536)	4,530,301
Operating Transfers In	—	—	—	—	—	—	—	—	—	10,292
Operating Transfers Out	2,812,794	—	—	—	—	—	—	—	—	350,371
Net Income (Loss)	\$4,947,519	\$(2,124)	\$3,256,612	\$6,240	\$859,032	\$92,685	\$119,056	\$1,280,089	\$(486,536)	\$4,190,222

Table 3. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Sales of Electric Energy										
Residential	\$—	\$134,873,212	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Business and Industrial	—	149,453,790	—	—	—	—	—	—	—	—
Sales to Public Authorities	13,551,760	15,606,171	—	—	—	—	—	—	—	—
Sales for Resale	9,375,353	8,357,348	—	131,315,585	—	10,711,380	41,386,058	17,179,006	15,521,582	235,767,823
Interdepartmental	—	1,051,075	—	—	—	—	—	(8,568,991)	9,317,354	(748,363)
Other Sales	—	7,201,746	250,000	—	6,261,231	—	—	—	—	—
Other Electric Revenues	—	6,059,541	—	—	259,358	120,127	—	—	—	—
Total Operating Revenues	22,927,113	322,602,883	250,000	131,315,585	6,520,589	10,831,507	41,386,058	8,610,015	24,838,936	235,019,460
Operating Expenses										
Production										
Power Generation	3,664,126	33,557,962	—	40,833,524	—	812,234	—	—	—	—
Purchased Power	—	172,521,516	—	34,998,011	1,767,868	—	—	—	—	114,427,880
Other Production Expenses	—	—	—	—	—	1,377,691	22,113,445	3,636,559	15,069,378	13,161,562
Other Operating Expense										
Transmission	—	995,610	—	3,213,784	—	—	—	—	—	49,365,892
Distribution	—	16,309,946	—	—	—	—	—	—	—	—
Customer Accounts	—	9,337,710	—	—	—	—	—	—	—	—
Administration and General	172,490	26,769,926	435,764	3,564,888	2,792,965	1,808,319	78,571	1,113,024	3,087,825	11,799,875
Depreciation and Amortization	3,532,483	31,140,730	—	13,667,716	378,646	1,523,353	—	1,616,675	9,958,812	14,019,701
Other Operating Expenses	—	369,018	—	—	—	115,000	—	1,706,569	3,132,691	7,921,003
Total Operating Expenses	7,369,099	291,002,418	435,764	96,277,923	4,939,479	5,636,597	22,192,016	8,072,827	31,248,706	210,695,913
Operating Income (Loss)	15,558,014	31,600,465	(185,764)	35,037,662	1,581,110	5,194,910	19,194,042	537,188	(6,409,770)	24,323,547
Non-Operating Revenues										
Interest Income	—	5,730,724	4,707	950,294	8,573	3,722	672,192	23,013	57,496	1,859,712
Rents, Leases, and Franchises	—	—	—	—	—	177	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	8,123	—	—	—	—
Other Non-Operating Revenues	—	19,937,491	—	252,930	543,612	—	—	—	—	—
Total Non-Operating Revenues	—	25,668,215	4,707	1,203,224	552,185	12,022	672,192	23,013	57,496	1,859,712
Non-Operating Expenses										
Interest Expense	—	35,980,752	—	17,910,985	1,014,796	306,487	18,595,349	301,021	1,344,046	28,780,956
Other Non-Operating Expenses	3,033,000	10,558,399	—	5,940,834	12,062	—	—	4,370	(358,858)	(707,750)
Total Non-Operating Expenses	3,033,000	46,539,151	—	23,851,819	1,026,858	306,487	18,595,349	305,391	985,188	28,073,206
Non-Operating Income (Loss)	(3,033,000)	(20,870,936)	4,707	(22,648,595)	(474,673)	(294,465)	(17,923,157)	(282,378)	(927,692)	(26,213,494)
Income (Loss) Before Operating Transfers	12,525,014	10,729,529	(181,057)	12,389,067	1,106,437	4,900,445	1,270,885	254,810	(7,337,462)	(1,889,947)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	10,970,522	—	—	—	6,172,816	—	—	—	—
Net Income (Loss)	\$12,525,014	\$(240,993)	\$(181,057)	\$12,389,067	\$1,106,437	\$(1,272,371)	\$1,270,885	\$254,810	\$(7,337,462)	\$(1,889,947)

Table 3. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Sales of Electric Energy										
Residential	\$—	\$—	\$—	\$—	\$1,406,282	\$—	\$—	\$—	\$526,860,226	\$—
Business and Industrial	—	—	—	—	144,575	31,625	—	—	649,545,421	—
Sales to Public Authorities	—	—	—	34,337,946	—	—	—	—	—	—
Sales for Resale	9,542,700	41,174	13,418,260	—	—	—	—	67,248,853	59,492,530	275,887,252
Interdepartmental	—	—	—	—	—	—	—	—	—	—
Other Sales	—	—	—	—	—	—	—	—	59,997,616	—
Other Electric Revenues	173,640	—	—	—	153,529	—	16,528,513	4,701,154	27,392,208	—
Total Operating Revenues	9,716,340	41,174	13,418,260	34,337,946	1,704,386	31,625	16,528,513	71,950,007	1,323,288,001	275,887,252
Operating Expenses										
Production										
Power Generation	—	—	1,474,824	—	—	27,303	—	60,761,636	428,878,371	232,406,364
Purchased Power	—	2,986	—	21,376,897	561,188	—	18,133,391	—	255,522,892	—
Other Production Expenses	—	3,699	2,107,218	1,811,313	—	—	—	—	—	—
Other Operating Expense										
Transmission	1,297,280	—	—	4,869,520	—	12,898	—	—	32,174,021	—
Distribution	—	—	—	—	738,060	—	—	—	68,169,429	—
Customer Accounts	—	—	—	—	—	—	—	—	118,648,026	—
Administration and General	2,322,584	—	2,712,947	1,675,343	—	15,592	—	1,240,193	74,612,136	1,862,118
Depreciation and Amortization	618,696	41,687	2,367,200	—	203,314	7,273	—	6,636,916	178,307,265	19,794,383
Other Operating Expenses	—	—	—	—	—	—	10,983	—	—	—
Total Operating Expenses	4,238,560	48,372	8,662,189	29,733,073	1,502,562	63,066	18,144,374	68,638,745	1,156,312,140	254,062,865
Operating Income (Loss)	5,477,780	(7,198)	4,756,071	4,604,873	201,824	(31,441)	(1,615,861)	3,311,262	166,975,861	21,824,387
Non-Operating Revenues										
Interest Income	53,084	—	40,290	78,330	—	—	11,059,027	18,769	10,030,751	388,982
Rents, Leases, and Franchises	30,519	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	7,851	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	3,489,173	—	32,485	78,231	—	—	—	—	34,368,562	—
Total Non-Operating Revenues	3,572,776	—	72,775	156,561	7,851	—	11,059,027	18,769	44,399,313	388,982
Non-Operating Expenses										
Interest Expense	—	—	403,650	—	—	—	8,937,184	2,814,469	145,179,984	12,658,060
Other Non-Operating Expenses	—	—	25,615	5,385,846	—	—	28,984	—	35,442,302	—
Total Non-Operating Expenses	—	—	429,265	5,385,846	—	—	8,966,168	2,814,469	180,622,286	12,658,060
Non-Operating Income (Loss)	3,572,776	—	(356,490)	(5,229,285)	7,851	—	2,092,859	(2,795,700)	(136,222,973)	(12,269,078)
Income (Loss) Before Operating Transfers	9,050,556	(7,198)	4,399,581	(624,412)	209,675	(31,441)	476,998	515,562	30,752,888	9,555,309
Operating Transfers In	—	—	—	—	74,085	—	—	—	—	—
Operating Transfers Out	5,019,698	—	1	—	—	—	—	—	—	—
Net Income (Loss)	\$4,030,858	\$(7,198)	\$4,399,580	\$(624,412)	\$283,760	\$(31,441)	\$476,998	\$515,562	\$30,752,888	\$9,555,309

Table 3. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	Solano Irrigation District	South Feather Water and Power Agency	South San Joaquin Irrigation District	South Sutter Water District	Southern California Public Power Authority	The Balancing Authority of Northern California (BANC)
Operating Revenues										
Sales of Electric Energy										
Residential	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Business and Industrial	—	—	—	—	—	—	—	—	—	—
Sales to Public Authorities	—	536,969	—	—	—	—	—	—	—	—
Sales for Resale	63,502,807	—	115,472	—	—	21,985,626	—	—	604,170,000	—
Interdepartmental	—	—	—	—	—	—	445,287	—	—	—
Other Sales	—	—	—	—	—	—	18,632	—	—	—
Other Electric Revenues	3,339,315	—	—	—	4,908,250	2,800	1,035,292	—	—	312,045
Total Operating Revenues	66,842,122	536,969	115,472	—	4,908,250	21,988,426	1,499,211	—	604,170,000	312,045
Operating Expenses										
Production										
Power Generation	50,606,885	—	—	—	—	652,337	—	—	242,205,000	—
Purchased Power	—	—	—	—	—	—	—	—	—	—
Other Production Expenses	—	—	23,047	—	—	5,536,162	—	—	42,661,000	—
Other Operating Expense										
Transmission	—	—	—	—	—	—	37,909	—	25,780,000	—
Distribution	—	—	—	—	—	—	—	—	—	—
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Administration and General	1,240,256	—	—	—	—	3,792,619	2,852,654	—	57,327,000	312,045
Depreciation and Amortization	6,496,128	805,437	48,644	—	310,544	2,058,444	480,114	372,183	80,585,000	—
Other Operating Expenses	—	—	—	—	663,648	—	422,762	—	—	—
Total Operating Expenses	58,343,269	805,437	71,691	—	974,192	12,039,562	3,793,439	372,183	448,558,000	312,045
Operating Income (Loss)	8,498,853	(268,468)	43,781	—	3,934,058	9,948,864	(2,294,228)	(372,183)	155,612,000	—
Non-Operating Revenues										
Interest Income	174,164	—	—	—	—	486	—	—	19,095,000	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	263,467	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	940,349	—	—	—	(22,199,000)	—
Total Non-Operating Revenues	174,164	—	—	—	940,349	486	—	263,467	(3,104,000)	—
Non-Operating Expenses										
Interest Expense	5,108,115	—	—	—	2,563,522	900,655	—	—	139,333,000	—
Other Non-Operating Expenses	—	—	—	3,024	—	354,500	—	—	6,437,000	—
Total Non-Operating Expenses	5,108,115	—	—	3,024	2,563,522	1,255,155	—	—	145,770,000	—
Non-Operating Income (Loss)	(4,933,951)	—	—	(3,024)	(1,623,173)	(1,254,669)	—	263,467	(148,874,000)	—
Income (Loss) Before Operating Transfers	3,564,902	(268,468)	43,781	(3,024)	2,310,885	8,694,195	(2,294,228)	(108,716)	6,738,000	—
Operating Transfers In	—	—	—	—	—	—	—	108,716	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$3,564,902	\$(268,468)	\$43,781	\$(3,024)	\$2,310,885	\$8,694,195	\$(2,294,228)	\$—	\$6,738,000	\$—

Table 3. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Electric Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Walnut Valley Water District
Operating Revenues										
Sales of Electric Energy										
Residential	\$—	\$—	\$—	\$4,664,791	\$11,954,890	\$—	\$97,488,124	\$—	\$—	\$—
Business and Industrial	—	—	—	2,379,052	6,005,291	—	85,900,144	—	—	—
Sales to Public Authorities	—	—	—	—	2,962,095	—	11,513,850	—	1,474,612	—
Sales for Resale	203,609	—	—	—	—	—	91,087,489	—	—	36,374
Interdepartmental	—	—	—	—	1,364,439	1,623,378	4,293,678	—	—	—
Other Sales	—	—	5,939,145	85,465	—	—	28,351,715	—	—	—
Other Electric Revenues	—	53,774,065	18,487	3,532,562	1,334,027	2,732	9,821,365	—	3,294	—
Total Operating Revenues	203,609	53,774,065	5,957,632	10,661,870	23,620,742	1,626,110	328,456,365	—	1,477,906	36,374
Operating Expenses										
Production										
Power Generation	16,850	—	642,659	—	—	—	118,517,666	5,627	819,854	—
Purchased Power	—	—	—	2,254,850	10,645,658	1,394,529	96,083,549	—	—	—
Other Production Expenses	—	—	—	—	—	—	—	—	—	—
Other Operating Expense										
Transmission	—	11,078,826	—	—	—	—	1,567,981	—	338,736	—
Distribution	—	—	—	1,921,487	3,347,960	—	15,132,650	—	—	—
Customer Accounts	—	—	—	805,142	1,447,069	—	4,328,841	—	—	—
Administration and General	—	6,354,154	189,790	1,211,368	2,414,567	173,475	22,469,635	—	170,831	—
Depreciation and Amortization	—	12,800,724	715,461	1,799,980	1,609,003	696	45,909,805	71,935	146,569	—
Other Operating Expenses	—	—	—	—	—	—	3,155,908	—	—	—
Total Operating Expenses	16,850	30,233,704	1,547,910	7,992,827	19,464,257	1,568,700	307,166,035	77,562	1,475,990	—
Operating Income (Loss)	186,759	23,540,361	4,409,722	2,669,043	4,156,485	57,410	21,290,330	(77,562)	1,916	36,374
Non-Operating Revenues										
Interest Income	—	166,273	17,501	58,593	36,102	21,215	5,334,024	—	13,222	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	26,469	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	31,938	—	—	—	—	—	—	—
Total Non-Operating Revenues	—	166,273	49,439	58,593	36,102	21,215	5,334,024	—	39,691	—
Non-Operating Expenses										
Interest Expense	—	10,570,547	965,546	1,237,012	553,526	—	44,673,116	—	32,676	—
Other Non-Operating Expenses	—	10,246,311	1,700,000	—	123,535	—	—	—	—	—
Total Non-Operating Expenses	—	20,816,858	2,665,546	1,237,012	677,061	—	44,673,116	—	32,676	—
Non-Operating Income (Loss)	—	(20,650,585)	(2,616,107)	(1,178,419)	(640,959)	21,215	(39,339,092)	—	7,015	—
Income (Loss) Before Operating Transfers	186,759	2,889,776	1,793,615	1,490,624	3,515,526	78,625	(18,048,762)	(77,562)	8,931	36,374
Operating Transfers In	—	—	—	—	—	—	5,627	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	36,374
Net Income (Loss)	\$186,759	\$2,889,776	\$1,793,615	\$1,490,624	\$3,515,526	\$78,625	\$(18,048,762)	\$(71,935)	\$8,931	\$—

Table 3. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Electric Activity Revenues and Expenses by Special District in Alphabetical Order

	Yolo County Flood Control and Water Conservation District	Yuba County Water Agency	State Total
Operating Revenues			
Sales of Electric Energy			
Residential	\$—	\$—	\$1,009,751,753
Business and Industrial	—	—	1,147,726,211
Sales to Public Authorities	—	—	126,511,446
Sales for Resale	172,748	16,261,170	1,771,613,815
Interdepartmental	—	—	3,311,620
Other Sales	—	—	109,780,265
Other Electric Revenues	—	—	153,509,289
Total Operating Revenues	<u>172,748</u>	<u>16,261,170</u>	<u>4,322,204,399</u>
Operating Expenses			
Production			
Power Generation	41,510	2,849,655	1,349,428,322
Purchased Power	—	—	930,028,595
Other Production Expenses	—	1,005,310	119,787,866
Other Operating Expense			
Transmission	—	—	145,941,410
Distribution	—	—	164,059,113
Customer Accounts	—	—	145,730,430
Administration and General	—	3,280,561	260,450,854
Depreciation and Amortization	—	3,369,191	512,991,096
Other Operating Expenses	—	—	32,378,477
Total Operating Expenses	<u>41,510</u>	<u>10,504,717</u>	<u>3,660,796,163</u>
Operating Income (Loss)	<u>131,238</u>	<u>5,756,453</u>	<u>661,408,236</u>
Non-Operating Revenues			
Interest Income	—	1,251,632	61,180,248
Rents, Leases, and Franchises	—	—	320,632
Taxes and Assessments			
Current Secured and Unsecured (1%)	—	—	—
Voter Approved Taxes	—	—	—
Property Assessments	—	—	7,851
Special Assessments	—	—	—
Prior Year and Penalties	—	—	—
Intergovernmental			
Federal	—	—	—
State	—	—	536,591
Other Governmental Agencies	—	—	2,828,343
Other Non-Operating Revenues	—	3,526,798	44,626,003
Total Non-Operating Revenues	<u>—</u>	<u>4,778,430</u>	<u>109,499,668</u>
Non-Operating Expenses			
Interest Expense	—	670,547	507,038,126
Other Non-Operating Expenses	—	3,952,047	82,237,877
Total Non-Operating Expenses	<u>—</u>	<u>4,622,594</u>	<u>589,276,003</u>
Non-Operating Income (Loss)	<u>—</u>	<u>155,836</u>	<u>(479,776,335)</u>
Income (Loss) Before Operating Transfers	<u>131,238</u>	<u>5,912,289</u>	<u>181,631,901</u>
Operating Transfers In	—	22,688,771	23,142,640
Operating Transfers Out	—	22,606,837	53,993,375
Net Income (Loss)	<u>\$131,238</u>	<u>\$5,994,223</u>	<u>\$150,781,166</u>

Table 4. Special Districts Annual Report — Fiscal Year 2010- 11

	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
Harbor and Port Activity Revenues and Expenses by Special District in Alphabetical Order										
Operating Revenues										
Marine										
Dockage	\$—	\$—	\$—	\$—	\$—	\$1,199,356	\$—	\$—	\$218,553	\$2,403,532
Wharfage	9,740	—	—	—	—	7,964,573	—	—	1,650,789	9,755,405
Storage, Demurrage, and Space Rental	8,840	—	40,717	—	—	1,177,109	68,629	—	—	15,602,433
Loading and Unloading	72,998	—	—	—	—	—	—	—	—	—
Service Charges	—	—	—	—	—	—	—	—	—	—
Stevedoring	—	—	—	—	—	—	—	—	—	—
Other Sales and Services	37,109	—	—	—	—	146,824	28,499	—	—	6,271,318
Harbor										
Slip Rentals	285,101	474,499	1,865,371	347,362	4,055,461	—	115,744	3,845	—	—
Launching Charges	27,404	—	39,907	—	—	—	—	—	—	—
Fuel Sales	—	—	—	—	—	—	—	—	—	—
Rents and Concessions	515,880	306,160	7,491	65,999	1,366,069	—	733,569	—	—	80,788,381
Other Sales and Services	58,987	293,307	81,312	552	—	—	31,383	16,284	—	14,540,576
Total Operating Revenues	1,016,059	1,073,966	2,034,798	413,913	5,421,530	10,487,862	998,065	20,129	1,869,342	129,361,645
Operating Expenses										
Operating and Security	47,765	1,275,254	608,947	319,093	587,396	1,804,433	396,999	289,398	329,902	60,430,345
Maintenance	1,059,330	105,207	386,694	5,616	834,603	463,166	358,198	10,127	552,262	19,948,489
Administration and General	601,447	596,546	486,357	73,199	8,739	4,572,825	565,397	66,108	1,734,440	31,356,677
Depreciation and Amortization	257,064	767,254	768,434	45,425	—	3,010,045	194,353	16,043	1,406,767	19,267,340
Other Operating Expenses	—	—	18,841	—	—	—	—	—	2,166,688	2,373,385
Total Operating Expenses	1,965,606	2,744,261	2,269,273	443,333	1,430,738	9,850,469	1,514,947	381,676	6,190,059	133,376,236
Operating Income (Loss)	(949,547)	(1,670,295)	(234,475)	(29,420)	3,990,792	637,393	(516,882)	(361,547)	(4,320,717)	(4,014,591)
Non-Operating Revenues										
Interest Income	5,460	21,165	36,931	1,170	58,036	42,016	5,257	614	47,671	1,285,914
Rents, Leases, and Franchises	—	—	525,848	—	—	—	437,099	—	4,936,208	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	314,880	790,577	223,383	82,802	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	54	—	—	—	—	—	—
Intergovernmental										
Federal	344,330	147	—	—	—	—	—	—	585,131	1,705,271
State	957,536	21,995	1,500	1,671	—	—	—	143,392	227,593	3,276,864
Other Governmental Agencies	—	1,329,011	—	—	—	—	—	207,626	—	—
Other Non-Operating Revenues	—	22,880	10,000	—	—	140,713	3,083	—	1,500,000	7,316,928
Total Non-Operating Revenues	1,622,206	2,185,775	797,662	85,697	58,036	182,729	445,439	351,632	7,296,603	13,584,977
Non-Operating Expenses										
Interest Expense	27,603	205,506	242,126	9,967	125,528	1,550,615	—	—	411,251	4,587,898
Other Non-Operating Expenses	1,021,316	537,418	5,054	2,632	4,560,449	1,258,319	200	—	15,916	6,871,803
Total Non-Operating Expenses	1,048,919	742,924	247,180	12,599	4,685,977	2,808,934	200	—	427,167	11,459,701
Non-Operating Income (Loss)	573,287	1,442,851	550,482	73,098	(4,627,941)	(2,626,205)	445,239	351,632	6,869,436	2,125,276
Income (Loss) Before Operating Transfers	(376,260)	(227,444)	316,007	43,678	(637,149)	(1,988,812)	(71,643)	(9,915)	2,548,719	(1,889,315)
Operating Transfers										
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(376,260)	\$(227,444)	\$316,007	\$43,678	\$(637,149)	\$(1,988,812)	\$(71,643)	\$(9,915)	\$2,548,719	\$(1,889,315)

Table 4. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues					
Marine					
Dockage	\$—	\$—	\$1,784,990	\$—	\$5,606,431
Wharfage	—	—	5,762,661	—	25,143,168
Storage, Demurrage, and Space Rental	—	—	459,491	—	17,357,219
Loading and Unloading	—	—	1,371,334	—	1,444,332
Service Charges	—	—	1,378,178	—	1,378,178
Stevedoring	—	—	815,362	—	815,362
Other Sales and Services	—	—	19,434,880	—	25,918,630
Harbor					
Slip Rentals	2,476,897	3,840,950	—	986,477	14,451,707
Launching Charges	92,140	72,678	—	—	232,129
Fuel Sales	—	214,797	—	—	235,038
Rents and Concessions	682,706	1,226,574	—	5,299,594	90,992,423
Other Sales and Services	296,644	1,216,909	—	597,109	17,133,063
Total Operating Revenues	3,548,387	6,571,908	31,006,896	6,883,180	200,707,680
Operating Expenses					
Operating and Security	4,397,743	1,681,479	10,732,147	1,451,289	84,352,190
Maintenance	354,707	2,226,405	3,888,845	1,567,755	31,761,404
Administration and General	1,151,326	847,223	11,095,941	1,851,845	55,008,070
Depreciation and Amortization	1,365,880	1,185,000	5,098,973	805,254	34,187,832
Other Operating Expenses	—	—	—	34,889	4,593,803
Total Operating Expenses	7,269,656	5,940,107	30,815,906	5,711,032	209,903,299
Operating Income (Loss)	(3,721,269)	631,801	190,990	1,172,148	(9,195,619)
Non-Operating Revenues					
Interest Income	133,166	4,236	91,960	48,175	1,781,771
Rents, Leases, and Franchises	—	—	—	—	5,899,155
Taxes and Assessments					
Current Secured and Unsecured (1%)	4,243,904	—	—	923,255	6,578,801
Voter Approved Taxes	—	—	—	—	—
Property Assessments	—	—	—	—	—
Special Assessments	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	54
Intergovernmental					
Federal	—	—	—	—	2,634,879
Slate	26,234	—	—	67,191	4,723,976
Other Governmental Agencies	—	—	—	7,331	1,543,968
Other Non-Operating Revenues	51,478	12,493	106,886	2,423	9,166,884
Total Non-Operating Revenues	4,454,782	16,729	198,846	1,048,375	32,329,488
Non-Operating Expenses					
Interest Expense	483,649	817,014	1,815,755	806,222	11,083,134
Other Non-Operating Expenses	—	—	909	414,067	14,688,083
Total Non-Operating Expenses	483,649	817,014	1,816,664	1,220,289	25,771,217
Non-Operating Income (Loss)	3,971,133	(800,285)	(1,617,818)	(171,914)	6,558,271
Income (Loss) Before Operating Transfers	249,864	(168,484)	(1,426,828)	1,000,234	(2,637,348)
Operating Transfers In	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—
Net Income (Loss)	\$249,864	\$(168,484)	\$(1,426,828)	\$1,000,234	\$(2,637,348)

Table 5. Special Districts Annual Report — Fiscal Year 2010- 11
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
Operating Revenues										
Daily Hospital Services	\$375,629,515	\$362	\$229,317,681	\$—	\$4,147,189	\$997,562	\$1,410,899	\$14,955,277	\$3,051,040	\$—
Ambulatory Services	377,316,258	—	155,324,759	—	9,859,211	—	1,072,458	10,220,564	7,169,203	—
Ancillary Services	211,917,875	—	749,015,057	—	17,919,417	13,555	882,904	16,132,951	12,711,767	—
Gross Patient Revenue	964,863,648	362	1,133,657,497	—	31,925,817	1,011,117	3,366,261	41,308,792	22,932,010	—
Deductions From Revenue										
Provisions for Bad Debts	63,795,856	—	39,637,464	—	3,480,265	—	15,732	2,374,607	1,250,980	—
Medicare Contractual Adjustments	44,136,295	—	284,722,871	—	5,987,988	—	322,917	1,860,986	(127,211)	—
Medi-Cal Contractual Adjustments	319,962,205	—	222,870,456	—	3,984,351	—	606,179	6,297,941	11,023,868	—
Other Contractual Adjustments	158,899,695	—	224,327,614	—	3,491,683	—	41,276	9,753,228	(244,266)	—
Other Deductions	59,351,572	—	23,952,958	—	(634,034)	—	81,790	294,859	58,544	—
Total Deductions From Revenue	646,145,623	—	795,511,363	—	16,310,253	—	1,067,894	20,581,621	11,961,915	—
Capitation Premium Revenue										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Total Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Net Patient Revenues	318,718,025	362	338,146,134	—	15,615,564	1,011,117	2,298,367	20,727,171	10,970,095	—
Other Operating Revenues	159,576,557	1,727	9,449,453	—	120,979	—	—	63,629	81,382	—
Total Operating Revenues	478,294,582	2,089	347,595,587	—	15,736,543	1,011,117	2,298,367	20,790,800	11,051,477	—
Operating Expenses										
Daily Hospital Services	95,535,241	8,381	66,833,388	—	2,097,322	2,979,291	639,853	5,981,106	1,137,384	—
Ambulatory Services	79,182,265	—	25,651,699	—	3,953,799	—	352,110	2,153,052	3,004,686	—
Ancillary Services	77,069,669	—	97,637,102	—	5,723,607	—	379,295	4,545,635	3,205,612	—
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	11,548,396	—	—	—	—	—	—	—	—	—
General Services	84,308,409	—	33,539,263	—	3,331,314	—	467,052	3,707,402	1,590,643	264,155
Fiscal Services	30,431,576	—	8,915,110	—	1,279,110	—	175,898	1,759,763	953,526	—
Administrative Services	84,795,279	—	43,941,738	—	1,812,714	559,433	474,358	1,049,362	1,358,375	—
Unassigned Costs	22,004,849	—	52,119,967	—	863,623	—	48,291	5,386,523	831,393	—
Purchased Inpatient Services	2,150,714	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	4,460,311	—	—	—	—	197,759	—	—	—	—
Total Operating Expenses	491,486,709	8,381	328,638,267	—	19,061,489	3,736,483	2,536,857	24,582,843	12,081,619	264,155
Operating Income (Loss)	\$(13,192,127)	\$(6,292)	\$18,957,320	\$—	\$(3,324,946)	\$(2,725,366)	\$(238,490)	\$(3,792,043)	\$(1,030,142)	\$(264,155)
Non-Operating Revenues	78,624,507	324,614	7,338,724	10,065,449	2,606,724	2,548,584	820,178	2,285,413	1,273,093	422,499
Non-Operating Expenses	—	1	3,158,714	10,027,891	—	10,868	—	14,015	—	—
Non-Operating Income (Loss)	78,624,507	324,613	4,180,010	37,558	2,606,724	2,537,716	820,178	2,271,398	1,273,093	422,499
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$65,432,380	\$318,321	\$23,137,330	\$37,558	\$(718,222)	\$(187,650)	\$581,688	\$(1,520,645)	\$242,951	\$158,344

Table 5. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	Hi-Desert Memorial Hospital District	Indian Valley Hospital District	John C. Fremont Hospital District	Kaweah Delta Health Care District
Operating Revenues										
Daily Hospital Services	\$—	\$—	\$9,772,776	\$—	\$—	\$—	\$50,292,988	\$—	\$4,306,670	\$301,577,883
Ambulatory Services	—	—	13,617,016	—	—	—	38,656,154	—	10,769,326	108,615,122
Ancillary Services	5,778,978	—	15,983,169	—	—	—	103,301,069	—	10,552,846	1,113,657,672
Gross Patient Revenue	5,778,978	—	39,372,961	—	—	—	192,250,211	—	25,628,842	1,523,850,677
Deductions From Revenue										
Provisions for Bad Debts	540,222	—	2,100,307	—	—	—	11,106,007	—	1,229,180	29,332,333
Medicare Contractual Adjustments	594,947	—	10,038,889	—	—	—	36,578,198	—	3,252,340	542,818,941
Medi-Cal Contractual Adjustments	375,114	—	4,561,829	—	—	—	45,770,412	—	3,057,896	240,105,154
Other Contractual Adjustments	1,032,730	—	2,360,861	—	—	—	37,358,737	—	1,851,790	265,023,824
Other Deductions	1,917	—	293,492	—	—	—	2,981,176	—	365,512	37,648,257
Total Deductions From Revenue	2,544,930	—	19,355,378	—	—	—	133,794,530	—	9,756,718	1,114,928,509
Capitation Premium Revenue										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	183,950
Total Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	183,950
Net Patient Revenues	3,234,048	—	20,017,583	—	—	—	58,455,681	—	15,872,124	409,106,118
Other Operating Revenues	—	—	94,028	—	—	—	382,724	20,809	267,515	27,451,425
Total Operating Revenues	3,234,048	—	20,111,611	—	—	—	58,838,405	20,809	16,139,639	436,557,543
Operating Expenses										
Daily Hospital Services	—	—	3,947,268	—	—	—	14,218,266	—	2,651,365	89,116,143
Ambulatory Services	—	—	5,950,286	—	—	—	9,588,113	—	6,170,982	32,556,007
Ancillary Services	4,054,052	—	3,444,546	—	—	—	15,455,316	—	2,656,571	156,544,548
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	—	—	—	—	—	—	—	—
General Services	—	—	3,807,584	—	—	—	9,824,278	—	2,147,832	58,940,817
Fiscal Services	—	—	1,331,806	—	—	—	2,353,338	—	1,286,906	12,035,662
Administrative Services	—	—	1,276,646	—	—	—	5,218,113	66,834	1,927,255	61,136,057
Unassigned Costs	—	—	1,315,610	—	—	—	2,773,013	129,537	964,792	22,935,193
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	4,054,052	—	21,073,746	—	—	—	59,430,437	196,371	17,805,703	433,264,427
Operating Income (Loss)	\$(820,004)	\$—	\$(962,135)	\$—	\$—	\$—	\$(592,032)	\$(175,562)	\$(1,666,064)	\$3,293,116
Non-Operating Revenues	900,116	7,125,394	871,633	16,120,975	1,568,831	715,174	1,606,316	177,955	1,909,025	12,106,899
Non-Operating Expenses	—	5,871,288	—	5,282,128	847,171	384,908	177,767	91,100	95,434	4,964,233
Non-Operating Income (Loss)	900,116	1,254,106	871,633	10,838,847	721,660	330,266	1,428,549	86,855	1,813,591	7,142,666
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$80,112	\$1,254,106	\$(90,502)	\$10,838,847	\$721,660	\$330,266	\$836,517	\$(88,707)	\$147,527	\$10,435,782

Table 5. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order

	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	Mountain Community Medical Services District dba Trinity Hospital	Muroc Hospital District
Operating Revenues										
Daily Hospital Services	\$20,067,762	\$—	\$—	\$21,818,295	\$959,423	\$—	\$9,566,069	\$14,754,501	\$5,690,337	\$—
Ambulatory Services	12,122,348	—	—	11,700,665	—	—	5,794,869	64,577,207	8,034,911	—
Ancillary Services	36,497,816	—	—	61,587,674	—	—	12,371,910	21,525,736	11,066,983	—
Gross Patient Revenue	68,687,926	—	—	95,106,634	959,423	—	27,732,848	100,857,444	24,792,231	—
Deductions From Revenue										
Provisions for Bad Debts	3,899,115	—	—	2,473,771	—	—	1,434,179	1,533,895	9,406	—
Medicare Contractual Adjustments	21,915,756	—	—	21,341,372	—	—	4,582,799	32,945,545	5,398,787	—
Medi-Cal Contractual Adjustments	17,509,721	46,722	—	6,823,101	—	—	3,247,642	9,831,122	3,120,596	—
Other Contractual Adjustments	5,660,922	78,788	—	9,207,448	—	—	1,182,596	9,201,194	4,138,211	—
Other Deductions	840,312	—	—	1,339,373	—	—	389,534	4,297,999	136,457	—
Total Deductions From Revenue	49,825,826	125,510	—	41,185,065	—	—	10,836,750	57,809,755	12,803,457	—
Capitation Premium Revenue										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Total Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Net Patient Revenues	18,862,100	(125,510)	—	53,921,569	959,423	—	16,896,098	43,047,689	11,988,774	—
Other Operating Revenues	149,827	8,334	—	886,269	1,712,418	—	573,069	415,723	403,274	—
Total Operating Revenues	19,011,927	(117,176)	—	54,807,838	2,671,841	—	17,469,167	43,463,412	12,392,048	—
Operating Expenses										
Daily Hospital Services	4,214,102	728	—	13,114,147	—	—	4,364,971	5,304,637	2,216,351	—
Ambulatory Services	2,179,619	—	—	3,622,957	—	—	1,866,931	16,572,870	2,864,544	—
Ancillary Services	4,170,097	1,106	—	16,453,603	—	—	4,027,732	9,032,617	2,222,898	—
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	—	—	—	—	—	—	—	—
General Services	4,101,141	55,396	—	8,490,520	389,220	—	2,867,639	4,114,959	2,184,497	—
Fiscal Services	1,023,870	118,349	—	2,074,408	—	—	1,126,015	3,735,367	1,067,869	—
Administrative Services	3,162,369	189,018	64,731	5,756,275	1,343,507	101,533	1,675,195	6,912,833	1,754,327	—
Unassigned Costs	582,977	268,508	—	10,657,631	—	903,364	1,841,992	—	582,294	—
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	19,434,175	633,105	64,731	60,169,541	1,732,727	1,004,897	17,770,475	45,673,283	12,892,780	—
Operating Income (Loss)	\$(422,248)	\$(750,281)	\$(64,731)	\$(5,361,703)	\$939,114	\$(1,004,897)	\$(301,308)	\$(2,209,871)	\$(500,732)	\$—
Non-Operating Revenues	2,674,960	719,311	563,963	6,316,532	1,753	1,311,324	872,061	1,875,397	878,360	121,489
Non-Operating Expenses	2,156,886	—	355,646	—	—	189,259	—	339	31,029	96,648
Non-Operating Income (Loss)	518,074	719,311	208,317	6,316,532	1,753	1,122,065	872,061	1,875,058	847,331	24,841
Extraordinary Items	—	—	—	—	—	—	—	(1,326,987)	—	—
Net Income (Loss)	\$95,826	\$(30,970)	\$143,586	\$954,829	\$940,867	\$117,168	\$570,753	\$(1,661,800)	\$346,599	\$24,841

Table 5. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order

	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	Palo Verde Valley Hospital District	Palomar Pomerado Hospital District	Pioneers Memorial Hospital District	Plumas Hospital District	Salinas Valley Memorial Hospital District
Operating Revenues										
Daily Hospital Services	\$8,659,755	\$15,831,251	\$6,566,068	\$27,037,096	\$9,717,452	\$35,405,603	\$420,744,344	\$49,676,225	\$2,056,723	\$156,145,640
Ambulatory Services	—	18,386,640	11,197,009	47,535,449	13,412,973	—	199,129,172	65,445,232	13,776,319	64,855,761
Ancillary Services	1,554,768	48,230,326	71,170,320	106,209,440	62,556,171	45,351,630	1,211,077,215	271,284,419	23,621,238	592,175,817
Gross Patient Revenue	10,214,523	82,448,217	88,933,397	180,781,985	85,686,596	80,757,233	1,830,950,731	386,405,876	39,454,280	813,177,218
Deductions From Revenue										
Provisions for Bad Debts	—	1,756,895	2,282,479	12,673,729	2,164,500	2,018,930	60,029,964	16,329,829	1,157,008	12,664,087
Medicare Contractual Adjustments	(1,432,014)	17,904,764	17,143,191	52,477,602	23,150,785	25,803,260	398,085,015	94,206,283	9,074,483	292,385,996
Medi-Cal Contractual Adjustments	1,099,394	13,980,316	7,457,435	46,120,373	8,913,794	12,387,933	185,359,962	106,193,806	3,885,005	29,615,449
Other Contractual Adjustments	(15,597)	12,870,919	6,163,370	16,969,823	18,121,963	7,759,450	699,889,657	64,088,836	5,305,700	138,514,352
Other Deductions	—	4,121,953	1,312,647	2,907,243	5,525,567	5,200,000	66,665,037	11,315,528	861,540	17,679,387
Total Deductions From Revenue	(348,217)	50,634,847	34,359,122	131,148,770	57,876,609	53,169,573	1,410,029,635	292,134,282	20,283,736	490,859,271
Capitation Premium Revenue										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	45,174,083	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	107,870	—	12,719,756	—	—	—
Total Capitation Premium Revenue	—	—	—	—	107,870	—	57,893,839	—	—	—
Net Patient Revenues	10,562,740	31,813,370	54,574,275	49,633,215	27,917,857	27,587,660	478,814,935	94,271,594	19,170,544	322,317,947
Other Operating Revenues	—	180,753	1,630,629	697,006	96,594	116,277	11,192,118	1,895,496	249,826	3,697,568
Total Operating Revenues	10,562,740	31,994,123	56,204,904	50,330,221	28,014,451	27,703,937	490,007,053	96,167,090	19,420,370	326,015,515
Operating Expenses										
Daily Hospital Services	4,791,518	5,958,677	6,197,608	10,034,335	4,402,444	6,156,194	108,576,267	19,968,983	1,947,153	71,220,133
Ambulatory Services	—	7,040,160	6,735,467	10,692,639	3,921,978	—	44,018,390	8,339,457	6,513,974	16,324,256
Ancillary Services	1,125,035	9,894,102	17,635,904	12,134,557	10,065,943	10,758,803	144,406,878	30,721,329	5,568,654	122,770,909
Research Services	—	—	—	—	—	—	5,000	—	—	—
Education Costs	158,321	—	—	—	—	—	858,672	—	—	—
General Services	2,031,748	3,369,009	9,009,275	5,639,731	3,868,864	7,432,825	76,197,591	17,711,824	2,331,465	35,973,427
Fiscal Services	846,267	1,664,440	3,031,390	2,215,029	1,528,352	745,234	17,236,500	3,007,577	1,449,640	29,219,797
Administrative Services	1,041,483	6,212,656	4,214,073	6,593,551	4,580,721	1,418,662	45,383,925	10,615,076	1,791,227	61,849,383
Unassigned Costs	—	964,798	4,223,342	2,076,739	2,334,047	1,066,637	41,819,151	3,709,231	369,690	—
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	9,994,372	35,103,842	51,047,059	49,386,581	30,702,349	27,578,355	478,502,374	94,073,477	19,971,803	337,357,905
Operating Income (Loss)	\$568,368	\$(3,109,719)	\$5,157,845	\$943,640	\$(2,687,898)	\$125,582	\$11,504,679	\$2,093,613	\$(551,433)	\$(11,342,390)
Non-Operating Revenues	636,988	4,208,402	1,662,855	2,272,312	4,151,797	265,147	33,558,477	3,408,289	436,278	12,973,520
Non-Operating Expenses	93,168	383,807	2,145,637	—	1,546,962	—	—	359,486	—	—
Non-Operating Income (Loss)	543,820	3,824,595	(482,782)	2,272,312	2,604,835	265,147	33,558,477	3,048,803	436,278	12,973,520
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$1,112,188	\$714,876	\$4,675,063	\$3,215,952	\$(83,063)	\$390,729	\$45,063,156	\$5,142,416	\$(115,155)	\$1,631,130

Table 5. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order

	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	Soledad Community Health Care District	Sonoma Valley Healthcare District
Operating Revenues										
Daily Hospital Services	\$43,146,270	\$4,369,720	\$28,369,774	\$3,016,280	\$—	\$—	\$69,593,456	\$12,573,363	\$4,783,018	\$30,937,695
Ambulatory Services	24,984,647	22,733,668	31,927,287	2,995,593	—	—	51,596,297	25,473,815	5,241,308	19,805,218
Ancillary Services	149,617,225	3,831,021	107,158,342	18,454,457	—	—	428,891,088	34,491,665	—	107,402,787
Gross Patient Revenue	217,748,142	30,934,409	167,455,403	24,466,330	—	—	550,080,841	72,538,843	10,024,326	158,145,700
Deductions From Revenue										
Provisions for Bad Debts	5,883,553	2,079,738	13,149,598	1,029,616	—	—	21,456,933	3,732,546	—	3,515,000
Medicare Contractual Adjustments	65,347,584	3,082,204	48,245,881	6,299,897	—	—	182,048,423	10,430,801	(117,312)	60,771,064
Medi-Cal Contractual Adjustments	30,740,187	4,457,969	15,634,746	1,786,046	—	—	140,347,663	28,144,062	(32,755)	11,154,568
Other Contractual Adjustments	39,005,907	7,535,658	49,954,534	2,150,004	—	—	62,835,187	6,800,770	2,416,913	39,746,400
Other Deductions	1,496,582	466,244	1,923,496	903,024	—	—	7,843,615	1,288,098	—	1,202,236
Total Deductions From Revenue	142,473,813	17,621,813	128,908,255	12,168,587	—	—	414,531,821	50,396,277	2,266,846	116,389,268
Capitation Premium Revenue										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	—	34,875	—	4,007,848
Total Capitation Premium Revenue	—	—	—	—	—	—	—	34,875	—	4,007,848
Net Patient Revenues	75,274,329	13,312,596	38,547,148	12,297,743	—	—	135,549,020	22,177,441	7,757,480	45,764,280
Other Operating Revenues	1,778,675	447,766	—	84,671	—	—	1,555,355	5,747,707	128,241	264,718
Total Operating Revenues	77,053,004	13,760,362	38,547,148	12,382,414	—	—	137,104,375	27,925,148	7,885,721	46,028,998
Operating Expenses										
Daily Hospital Services	16,608,856	1,804,832	7,562,544	1,938,425	—	—	24,472,980	2,798,164	4,822,801	8,676,416
Ambulatory Services	12,288,834	5,381,273	4,202,244	3,263,983	—	—	11,360,245	7,038,462	3,122,437	5,972,446
Ancillary Services	22,238,422	407,691	11,286,234	3,131,130	—	—	44,626,593	8,001,642	—	16,739,252
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	65,997	—	—	—	—	—	—	—	—
General Services	12,451,526	3,159,886	4,694,147	1,692,596	—	—	16,346,087	3,239,163	—	8,872,059
Fiscal Services	3,912,060	1,107,736	883,182	848,401	—	—	5,785,403	1,426,248	—	1,710,517
Administrative Services	7,529,820	1,619,030	4,861,914	1,265,817	—	157,832	12,106,313	3,671,147	—	5,272,303
Unassigned Costs	4,480,217	2,161,270	7,356,850	455,398	—	—	5,412,342	1,625,612	—	2,829,328
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	79,509,735	15,707,715	40,847,115	12,595,750	—	157,832	120,109,963	27,800,438	7,945,238	50,072,321
Operating Income (Loss)	\$(2,456,731)	\$(1,947,353)	\$(2,299,967)	\$(213,336)	\$—	\$(157,832)	\$16,994,412	\$124,710	\$(59,517)	\$(4,043,323)
Non-Operating Revenues	4,357,246	2,841,278	9,597,584	692,174	37,976	268,840	669,178	809,301	419,385	5,241,949
Non-Operating Expenses	204,125	501,822	—	—	185,072	—	1,070,940	87,374	78,220	6,395
Non-Operating Income (Loss)	4,153,121	2,339,456	9,597,584	692,174	(147,096)	268,840	(401,762)	721,927	341,165	5,235,554
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$1,696,390	\$392,103	\$7,297,617	\$478,838	\$(147,096)	\$111,008	\$16,592,650	\$846,637	\$281,648	\$1,192,231

Table 5. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order

	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	Washington Township Health Care District	West Contra Costa Healthcare District
Operating Revenues										
Daily Hospital Services	\$1,554,590	\$3,481,566	\$4,024,609	\$2,370,635	\$16,469,060	\$5,403,401	\$171,420,468	\$53,481,696	\$455,333,186	\$153,829,286
Ambulatory Services	3,009,032	1,910,698	24,796,238	826,873	19,315,710	31,865,471	139,114,034	43,492,915	121,420,830	81,232,594
Ancillary Services	1,536,186	4,682,485	59,620,344	889,771	102,302,972	1,976,332	777,004,121	170,551,595	1,324,225,562	471,797,834
Gross Patient Revenue	6,099,808	10,074,749	88,441,191	4,087,279	138,087,742	39,245,204	1,087,538,623	267,526,206	1,900,979,578	706,859,714
Deductions From Revenue										
Provisions for Bad Debts	652,857	523,614	3,866,901	238,982	4,808,231	1,529,167	34,785,333	12,129,179	44,437,247	59,263,000
Medicare Contractual Adjustments	87,514	22,602	7,108,498	90,771	24,832,465	4,003,038	269,141,615	53,584,966	879,522,153	272,439,876
Medi-Cal Contractual Adjustments	318,960	2,004,839	5,135,000	88,851	10,079,384	8,392,661	98,617,662	68,745,957	290,302,229	148,470,121
Other Contractual Adjustments	556,439	301,771	7,161,727	—	8,345,707	5,868,487	379,399,419	46,801,838	222,047,873	92,980,929
Other Deductions	298,041	25,714	8,164,763	(3,705)	4,715,755	(303,950)	43,839,640	6,459,289	30,756,385	7,101,777
Total Deductions From Revenue	1,913,811	2,878,540	31,436,889	414,899	52,781,542	19,489,403	825,783,669	187,721,229	1,467,065,887	580,255,703
Capitation Premium Revenue										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	22,098,794	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	10,131,272	—	—	—
Total Capitation Premium Revenue	—	—	—	—	—	—	32,230,066	—	—	—
Net Patient Revenues	4,185,997	7,196,209	57,004,302	3,672,380	85,306,200	19,755,801	293,985,020	79,804,977	433,913,691	126,604,011
Other Operating Revenues	60,729	402,771	161,276	143,307	1,107,714	65,353	3,667,343	1,417,349	3,786,952	596,983
Total Operating Revenues	4,246,726	7,598,980	57,165,578	3,815,687	86,413,914	19,821,154	297,652,363	81,222,326	437,700,643	127,200,994
Operating Expenses										
Daily Hospital Services	1,078,090	1,760,349	3,106,480	1,128,763	7,999,722	1,765,901	55,123,447	12,151,835	117,938,672	31,490,948
Ambulatory Services	662,495	1,535,489	15,237,084	857,026	13,415,988	10,414,044	28,669,420	11,569,151	23,257,783	12,468,972
Ancillary Services	663,687	1,657,567	15,742,449	732,054	28,448,352	645,890	103,743,266	23,595,183	119,899,069	50,102,311
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	—	—	78,728	133,732	—	—	—	—
General Services	725,462	1,362,235	7,131,331	654,013	13,680,359	455,336	40,013,096	7,753,866	69,238,935	16,023,992
Fiscal Services	539,906	1,030,461	3,949,603	217,710	6,014,748	—	10,564,291	2,530,410	15,235,917	5,216,496
Administrative Services	947,190	744,195	5,582,756	425,498	11,172,991	4,098,025	31,740,288	7,928,084	42,711,709	13,813,768
Unassigned Costs	206,153	215,412	4,798,783	93,712	8,340,201	—	19,811,657	12,549,462	10,134,081	18,893,811
Purchased Inpatient Services	26,301	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	768,705	—	—	—	—	—	—	—	—	—
Total Operating Expenses	5,617,989	8,305,708	55,548,486	4,108,776	89,151,089	17,512,928	289,665,465	78,077,991	398,416,166	148,010,298
Operating Income (Loss)	\$(1,371,263)	\$(706,728)	\$1,617,092	\$(293,089)	\$(2,737,175)	\$2,308,226	\$7,986,898	\$3,144,335	\$39,284,477	\$(20,809,304)
Non-Operating Revenues	1,385,857	867,054	4,384,477	153,012	13,658,671	1,526,918	12,550,511	13,897,148	19,689,518	23,511,560
Non-Operating Expenses	35,321	—	—	—	5,778,100	(24,086)	5,688,468	3,869,064	597,291	156,847
Non-Operating Income (Loss)	1,350,536	867,054	4,384,477	153,012	7,880,571	1,551,004	6,862,043	10,028,084	19,092,227	23,354,713
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(20,727)	\$160,326	\$6,001,569	\$(140,077)	\$5,143,396	\$3,859,230	\$14,848,941	\$13,172,419	\$58,376,704	\$2,545,409

Table 5. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order

	Westwood Hospital District	State Total
Operating Revenues		
Daily Hospital Services	\$—	\$2,864,314,459
Ambulatory Services	—	1,920,330,854
Ancillary Services	—	8,598,582,510
Gross Patient Revenue	—	13,383,227,823
Deductions From Revenue		
Provisions for Bad Debts	—	488,372,235
Medicare Contractual Adjustments	—	3,832,112,825
Medi-Cal Contractual Adjustments	—	2,178,595,926
Other Contractual Adjustments	—	2,676,944,367
Other Deductions	—	363,165,624
Total Deductions From Revenue	—	9,539,190,977
Capitation Premium Revenue		
Medicare Capitation Premium Revenue	—	67,272,877
Medi-Cal Capitation Premium Revenue	—	—
Other Capitation Premium Revenue	—	27,185,571
Total Capitation Premium Revenue	—	94,458,448
Net Patient Revenues	—	3,938,495,294
Other Operating Revenues	—	242,832,319
Total Operating Revenues	—	4,181,327,613
Operating Expenses		
Daily Hospital Services	—	855,842,481
Ambulatory Services	—	469,973,617
Ancillary Services	—	1,223,366,912
Research Services	—	5,000
Education Costs	—	12,843,846
General Services	—	595,191,969
Fiscal Services	—	191,585,888
Administrative Services	—	523,925,389
Unassigned Costs	—	280,137,481
Purchased Inpatient Services	—	2,177,015
Purchased Outpatient Services	—	5,426,775
Total Operating Expenses	—	4,160,476,373
Operating Income (Loss)	\$—	\$20,851,240
Non-Operating Revenues	32	344,880,987
Non-Operating Expenses	—	56,519,338
Non-Operating Income (Loss)	32	288,361,649
Extraordinary Items	—	(1,326,987)
Net Income (Loss)	\$32	\$307,885,902

Table 6. Special Districts Annual Report — Fiscal Year 2010- 11
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
Revenues										
Passenger Fares	\$48,573,969	\$4,292,757	\$93,525	\$4,283,321	\$1,197,642	\$259,485	\$—	\$3,346,122	\$546,440	\$13,433
Special Transit Fares	6,053,911	—	84,257	—	—	—	12,609	824,631	—	28,173
Charter Service Revenue	—	—	—	—	19,919	—	—	—	—	—
Auxilliary Transportation Revenue	1,212,370	—	—	—	4,084	—	—	504,238	713	—
Non-Transportation Revenue	2,488,476	176,464	6,860	355,292	31,864	15,439	13,381	119,972	696	—
Property Tax Revenue	94,291,710	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
Local Cash Grants										
General Operating Assistance	573,789	4,324,868	—	3,322,009	—	—	—	—	—	—
Local Transportation Fund (TDA)	44,846,128	518,195	717,558	—	1,105,843	1,455,685	—	8,163,880	1,830,828	175,296
Local Sales Tax	55,417,261	—	—	7,526,780	—	—	—	3,868,371	1,110,996	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
State Cash Grants										
Homeowners Property Tax Relief	247,495	—	—	—	—	—	—	—	—	—
State Transit Assistance	28,729,947	660,420	217,860	—	1,041,969	156,017	—	2,987,971	954,815	—
Other State	20,282,622	—	—	—	—	—	33,824,031	1,143,213	—	38,627
Federal Cash Grants										
FTA Section 5307	50,802,988	827,877	—	3,451,900	1,144,544	570,672	—	3,270,766	732,526	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	213,383	36,559	468,214	—	—	—	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	—	—	3,812	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	10,997	—	—	—	—	—
Total Revenues	353,520,666	10,800,581	1,337,255	18,975,861	5,025,076	2,457,298	33,850,021	24,229,164	5,177,014	255,529
Expenses										
Salaries, Wages and Benefits	223,692,261	1,739,759	849,683	4,822,622	—	—	2,884,531	18,472,256	142,793	186,140
Services	20,261,202	187,400	—	872,182	218,275	61,565	5,056,080	1,563,553	12,192	23,886
Materials and Supplies	28,481,656	1,153,785	164,762	4,488,739	1,082,400	330,993	37,876	2,967,679	6,304	19,635
Utilities and Insurance	6,763,143	1,430,471	28,763	368,248	236,462	63,229	438,925	613,123	18,621	1,288
Purchased Transportation	21,848,374	4,512,557	—	8,802,872	3,285,725	1,979,631	25,886,707	—	4,996,419	—
Interest Expense	1,983,317	—	—	—	—	—	—	456	—	—
Leases and Rentals	566,565	179,565	5,419	35,105	32,040	—	—	37,396	—	—
Depreciation and Amortization	35,011,994	9,740,213	219,918	4,437,374	1,005,696	336,541	245,051	4,591,083	81,418	6,533
Other Expenses	6,032,659	2,200,212	95,127	155,758	170,424	21,880	6,093	484,041	685	23,603
Total Expenses	344,641,171	21,143,962	1,363,672	23,982,900	6,031,022	2,793,839	34,555,263	28,729,587	5,258,432	261,085
Operating Income (Loss)	8,879,495	(10,343,381)	(26,417)	(5,007,039)	(1,005,946)	(336,541)	(705,242)	(4,500,423)	(81,418)	(5,556)
Gain (Loss) on Disposal of Fixed Assets	204,119	—	—	—	250	—	—	26,000	—	—
Operating Transfers In (Out)	—	3,685,769	—	—	—	—	—	—	—	—
Net Income (Loss)	\$9,083,614	\$(6,657,612)	\$(26,417)	\$(5,007,039)	\$(1,005,696)	\$(336,541)	\$(705,242)	\$(4,474,423)	\$(81,418)	\$(5,556)
Capital Additions to Equity										
Federal Capital Grants	\$6,381,242	\$2,824,331	\$—	\$1,232,432	\$2,704,179	\$46,606	\$—	\$975,282	\$1,488	\$—
State Capital Grants	20,282,622	397,719	—	—	317,934	46,606	1,066,202	727,570	—	—
Local Capital Grants	—	463,719	—	—	142,111	—	—	587,551	372	—
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
Total Capital Additions to Equity	\$26,663,864	\$3,685,769	\$—	\$1,232,432	\$3,164,224	\$93,212	\$1,066,202	\$2,290,403	\$1,860	\$—

Table 6. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	County Service Area M-1	County Service Area T-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
Revenues										
Passenger Fares	\$—	\$—	\$19,827	\$2,389,677	\$482,739	\$869,381	\$1,019,126	\$17,238,311	\$348,476	\$2,746,669
Special Transit Fares	—	—	—	54,360	27,398	—	391,045	1,053,664	200,298	295,000
Charter Service Revenue	—	—	—	—	—	—	6,052	—	—	—
Auxilliary Transportation Revenue	—	—	—	79,921	132,836	—	45,000	124,200	—	157,466
Non-Transportation Revenue	—	930	32,500	28,358	1,541	6,069	24,627	1,039,408	126,425	26,566
Property Tax Revenue	30,248	275,068	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
Local Cash Grants										
General Operating Assistance	2	—	186,480	531,835	—	—	—	—	—	—
Local Transportation Fund (TDA)	—	—	—	6,358,220	2,052,684	1,144,895	2,869,941	5,268,157	30,610	7,349,168
Local Sales Tax	—	—	—	318,682	484,089	—	—	26,201,976	727,859	—
Local Special Fare Assistance	—	—	30,000	—	—	669,587	—	—	—	—
State Cash Grants										
Homeowners Property Tax Relief	315	—	—	—	—	—	—	—	—	—
State Transit Assistance	—	—	—	2,093,987	212,057	49,857	—	5,280,754	990,685	140,000
Other State	—	—	—	2,003,794	—	1,423,286	102,421	—	—	48,221
Federal Cash Grants										
FTA Section 5307	—	—	—	1,242,301	668,930	—	200,000	4,637,617	—	2,905,162
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	—	—	—	—	452,733	—	1,891,296	—
Special Demonstration Project Assistance	—	—	—	270,807	—	—	—	—	—	287,500
Other Federal	—	—	—	—	—	—	3,332	—	—	1,185,492
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	30,565	275,998	268,807	15,371,942	4,062,274	4,163,075	5,114,277	60,844,087	4,315,649	15,141,244
Expenses										
Salaries, Wages and Benefits	—	—	146,372	3,295,718	458,012	2,118,102	3,640,736	—	644,228	10,844,326
Services	1,165	29,058	2,300	496,862	87,519	—	69,845	10,190,197	381,534	486,671
Materials and Supplies	—	—	80,736	3,199,800	519,257	470,906	830,299	6,424,208	1,161,928	1,064,621
Utilities and Insurance	—	—	26,637	590,120	117,698	25,267	250,226	558,553	273,634	634,140
Purchased Transportation	32,500	875	—	7,341,251	2,862,223	—	—	42,546,290	1,830,424	1,828,105
Interest Expense	—	—	—	—	—	—	—	—	—	6,660
Leases and Rentals	—	—	—	—	—	80,248	18,789	570,179	7,805	10,631
Depreciation and Amortization	—	—	11,317	2,960,817	—	323,632	1,056,073	17,509,060	—	3,054,737
Other Expenses	—	—	17,423	448,187	17,565	850,782	267,791	660,089	4,896	266,090
Total Expenses	33,665	29,933	284,785	18,332,755	4,062,274	3,868,937	6,133,759	78,458,576	4,304,449	18,195,981
Operating Income (Loss)	(3,100)	246,065	(15,978)	(2,960,813)	—	294,138	(1,019,482)	(17,614,489)	11,200	(3,054,737)
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	—	—	(264)	105,429	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(3,100)	\$246,065	\$(15,978)	\$(2,960,813)	\$—	\$294,138	\$(1,019,746)	\$(17,509,060)	\$11,200	\$(3,054,737)
Capital Additions to Equity										
Federal Capital Grants	\$—	\$—	\$—	\$—	\$—	\$—	\$168,000	\$13,049,044	\$21,010	\$246,515
State Capital Grants	—	—	—	—	—	—	95,436	—	—	1,021
Local Capital Grants	—	—	—	—	—	—	—	3,638,446	52,255	—
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
Total Capital Additions to Equity	\$—	\$—	\$—	\$—	\$—	\$—	\$263,436	\$16,687,490	\$73,265	\$247,536

Table 6. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Golden Empire Transit District	Golden Empire Transit District - Specialized Service	Golden Gate Bridge Highway and Transportation District	Humboldt Transit Authority	Humboldt Transit Authority - Specialized Service	Imperial County Transportation Commission (ICTC)	Imperial County Transportation Commission (ICTC)-Specialized Service	Kings County Area Public Transit Agency	Lake Transit Authority	Livermore-Amador Valley Transit Authority
Revenues										
Passenger Fares	\$5,151,986	\$136,119	\$26,201,974	\$1,004,006	\$36,229	\$550,102	\$41,708	\$594,593	\$312,001	\$1,810,010
Special Transit Fares	—	—	791,170	—	—	—	—	—	150,093	241,479
Charter Service Revenue	—	—	—	2,543	—	—	—	—	—	—
Auxilliary Transportation Revenue	—	—	1,246,317	49,574	—	—	—	6,409,897	33,049	332,274
Non-Transportation Revenue	530,550	—	828,005	132,952	—	16,591	—	84,807	31,804	40,029
Property Tax Revenue	—	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
Local Cash Grants										
General Operating Assistance	—	—	9,634,050	—	—	—	—	—	—	—
Local Transportation Fund (TDA)	11,789,925	1,363,242	12,874,205	1,448,805	71,888	1,035,976	1,024,539	2,115,000	1,091,167	3,415,519
Local Sales Tax	—	—	—	—	—	—	—	—	—	1,652,341
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
State Cash Grants										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	—	—	5,809,017	26,014	37,859	936,194	—	—	374,903	1,941,795
Other State	—	—	—	—	—	100,000	—	5,075,206	972,830	24,785
Federal Cash Grants										
FTA Section 5307	3,399,999	—	4,514,025	—	—	919,646	—	2,288,063	—	1,912,799
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	—	460,435	—	362,869	—	161,367	1,521,905	93,590
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	99,613
Other Federal	193,002	99,971	203,388	—	—	707,495	—	1,860,353	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	21,065,462	1,599,332	62,102,151	3,124,329	145,976	4,628,873	1,066,247	18,589,286	4,487,752	11,564,234
Expenses										
Salaries, Wages and Benefits	15,704,512	1,346,430	77,730,768	2,150,453	6,540	—	—	1,680,764	—	1,366,086
Services	1,107,720	75,996	6,539,995	24,460	1,000	651,702	—	—	1,940,848	671,936
Materials and Supplies	2,265,724	124,818	12,660,787	809,115	1,100	—	—	2,785,885	395,828	1,296,801
Utilities and Insurance	956,541	39,582	2,899,678	52,938	6	23,529	—	1,224,794	—	359,134
Purchased Transportation	—	—	1,052,649	—	116,427	3,694,850	669,801	2,344,958	—	7,670,558
Interest Expense	—	—	—	—	—	—	—	67,681	—	—
Leases and Rentals	—	—	1,407,406	14,498	—	1,058	—	301,094	—	—
Depreciation and Amortization	5,866,383	320,748	10,686,603	731,204	5,763	—	—	2,051,904	522,278	—
Other Expenses	1,136,026	12,506	507,473	59,540	20	15,893	—	1,988,450	—	199,719
Total Expenses	27,036,906	1,920,080	113,485,359	3,842,208	130,856	4,387,032	669,801	12,445,530	2,858,954	11,564,234
Operating Income (Loss)	(5,971,444)	(320,748)	(51,383,208)	(717,879)	15,120	241,841	396,446	6,143,756	1,628,798	—
Gain (Loss) on Disposal of Fixed Assets	105,061	—	40,749	(39,258)	—	—	—	—	—	—
Operating Transfers In (Out)	—	—	56,871,207	—	—	—	—	—	—	—
Net Income (Loss)	\$(5,866,383)	\$(320,748)	\$5,528,748	\$(757,137)	\$15,120	\$241,841	\$396,446	\$6,143,756	\$1,628,798	\$—
Capital Additions to Equity										
Federal Capital Grants	\$1,305,494	\$—	\$19,548,808	\$—	\$—	\$186,725	\$—	\$3,118,296	\$—	\$6,265,627
State Capital Grants	2,241,992	—	3,419,633	1,619,688	—	(18,195)	—	3,287,463	—	153,154
Local Capital Grants	2,652,752	—	1,750,033	—	—	700,244	—	1,448,124	—	683,318
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	416,845
Total Capital Additions to Equity	\$6,200,238	\$—	\$24,718,474	\$1,619,688	\$—	\$868,774	\$—	\$7,853,883	\$—	\$7,518,944

Table 6. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)

Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Livermore-Amador Valley Transit Authority - Specialized Service	Long Beach Public Transportation Company	Long Beach Public Transportation Company - Specialized Service	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
Revenues										
Passenger Fares	\$133,168	\$17,223,998	\$84,292	\$345,973,076	\$179,756	\$286,244	\$568,008	\$83,983	\$58,988	\$7,400,238
Special Transit Fares	54,258	—	—	—	—	—	57,415	—	—	594,362
Charter Service Revenue	—	41,935	—	—	—	—	49,749	—	—	—
Auxilliary Transportation Revenue	—	558,490	—	28,000,000	—	—	14,075	78,608	—	—
Non-Transportation Revenue	—	519,170	—	17,839,412	23,629	8,160	79,387	227	17,532	—
Property Tax Revenue	—	—	—	—	38,380	1,240,984	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
Local Cash Grants										
General Operating Assistance	—	—	—	1,197,460	16,905	1,743,739	136,424	—	—	—
Local Transportation Fund (TDA)	905,437	13,206,507	575,254	64,957,000	—	—	1,946,008	364,362	123,380	9,661,720
Local Sales Tax	130,424	31,151,341	268,283	389,985,163	2,123,899	1,632,221	—	—	—	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
State Cash Grants										
Homeowners Property Tax Relief	—	—	—	—	—	19,951	—	—	—	—
State Transit Assistance	98,821	3,698,590	—	99,866,132	—	80,697	350,000	—	60,000	352,515
Other State	—	—	—	—	252	—	81,645	—	—	—
Federal Cash Grants										
FTA Section 5307	397,781	6,067,800	—	212,226,981	—	—	—	—	—	6,574,399
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	—	—	105,337	—	354,458	—	147,595	371,593
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	—	44,979	—	47,644,473	213,806	178,246	79,187	—	—	1,340,376
Other Revenues	—	—	—	—	—	—	—	—	29,465	—
Total Revenues	1,719,889	72,512,810	927,829	1,207,689,697	2,701,964	5,190,242	3,716,356	527,180	436,960	26,295,203
Expenses										
Salaries, Wages and Benefits	147,577	50,600,711	182,070	845,903,102	810,571	202,527	2,831,998	—	—	17,217,430
Services	14,841	5,438,398	—	149,643,018	529,459	68,987	111,266	—	—	1,439,626
Materials and Supplies	231,736	9,613,266	26,930	139,561,605	93,433	501,543	510,061	—	45,748	4,266,244
Utilities and Insurance	62,859	5,910,794	—	81,029,593	70,491	32,484	140,710	—	—	698,223
Purchased Transportation	1,259,448	584,715	718,829	42,449,280	1,489,826	4,252,255	—	526,951	140,343	3,301,131
Interest Expense	—	—	—	134,454,646	—	—	—	—	—	—
Leases and Rentals	—	—	—	4,185,207	109,384	21,013	21,978	—	—	66,110
Depreciation and Amortization	—	17,588,757	—	512,776,220	1,683,681	444,407	603,764	—	82,217	—
Other Expenses	3,428	364,926	—	463,555	44,388	111,433	105,029	—	128,778	386,173
Total Expenses	1,719,889	90,101,567	927,829	1,910,466,226	4,831,233	5,634,649	4,324,806	526,951	397,086	27,374,937
Operating Income (Loss)	—	(17,588,757)	—	(702,776,529)	(2,129,269)	(444,407)	(608,450)	229	39,874	(1,079,734)
Gain (Loss) on Disposal of Fixed Assets	—	—	—	(836,002)	—	—	—	—	274,180	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$—	\$(17,588,757)	\$—	\$(703,612,531)	\$(2,129,269)	\$(444,407)	\$(608,450)	\$229	\$314,054	\$(1,079,734)
Capital Additions to Equity										
Federal Capital Grants	\$163,629	\$13,936,086	\$—	\$124,387,400	\$—	\$—	\$516,690	\$70,313	\$39,559	\$—
State Capital Grants	—	200,537	—	38,107,205	—	—	1,067,170	72,834	15,880	—
Local Capital Grants	40,907	2,407,652	—	605,858,196	—	—	345,448	—	—	—
Non-Governmental Donations	—	—	—	—	—	—	21,433	—	—	—
Total Capital Additions to Equity	\$204,536	\$16,544,275	\$—	\$768,352,801	\$—	\$—	\$1,950,741	\$143,147	\$55,439	\$—

Table 6. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)

Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Monterey-Salinas Transit - Specialized Service	Morongo Basin Transit Authority	Mountain Area Regional Transit Authority	Napa County Transportation Agency	Napa County Transportation Agency - Specialized Service	North Coast Railroad Authority	North San Diego County Transit District	North San Diego County Transit District-Specialized Service	Omnitrans	Omnitrans - Specialized Service
Revenues										
Passenger Fares	\$313,825	\$381,482	\$239,239	\$766,468	\$193,318	\$—	\$16,542,267	\$492,102	\$13,232,241	\$1,375,938
Special Transit Fares	—	—	36,189	—	—	—	—	—	187,410	97,220
Charter Service Revenue	—	—	—	—	—	—	—	—	—	—
Auxilliary Transportation Revenue	—	—	—	—	—	—	8,414,375	—	909,176	—
Non-Transportation Revenue	—	16,689	51,716	89,640	3,691	1,218,682	1,865,572	—	136,105	—
Property Tax Revenue	—	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
Local Cash Grants										
General Operating Assistance	—	—	—	—	—	—	—	—	2,338,771	—
Local Transportation Fund (TDA)	343,604	1,360,643	1,710,233	4,756,726	1,922,073	—	23,779,974	1,311,994	31,568,120	—
Local Sales Tax	—	119,495	62,925	—	—	—	9,550,187	289,061	—	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
State Cash Grants										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	2,325,320	—	—	335,837	153,649	—	2,972,551	—	3,181,794	—
Other State	—	—	—	612,810	—	41,035	160,572	—	6,000,000	—
Federal Cash Grants										
FTA Section 5307	—	—	—	862,619	600,000	—	15,391,524	979,717	9,302,482	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	288,271	234,213	—	—	—	338,597	—	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	—	—	—	957,268	—	—	86,142	571,327	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	2,982,749	2,166,580	2,334,515	8,381,368	2,872,731	1,259,717	79,101,761	3,644,201	66,856,099	1,473,158
Expenses										
Salaries, Wages and Benefits	60,347	1,422,637	1,478,729	—	—	289,464	16,332,916	358,690	39,093,943	1,290,044
Services	24,633	123,169	73,783	1,354,418	27,583	2,687,694	12,503,570	65,074	2,942,421	560,404
Materials and Supplies	17,243	269,518	377,155	2,549,556	232,160	15,795	5,918,145	467,674	5,671,805	1,550,034
Utilities and Insurance	—	228,131	224,321	43,586	—	75,622	3,998,531	1,316	5,001,544	576,976
Purchased Transportation	2,879,441	—	—	4,170,620	1,227,644	—	31,878,301	2,679,344	1,286,910	6,834,423
Interest Expense	—	2,408	3,061	—	—	201,540	1,299,120	—	—	—
Leases and Rentals	—	2,056	23,300	134,263	19,164	12,637	454,049	1,800	1,244	618
Depreciation and Amortization	—	831,604	543,569	—	52,221	1,393,300	54,679,347	214,425	12,046,072	726,382
Other Expenses	1,085	118,661	154,166	85,873	—	9,426	534,173	70,303	818,756	191,113
Total Expenses	2,982,749	2,998,184	2,878,084	8,338,316	1,558,772	4,685,478	127,598,152	3,858,626	66,862,695	11,729,994
Operating Income (Loss)	—	(831,604)	(543,569)	43,052	1,313,959	(3,425,761)	(48,496,391)	(214,425)	(6,596)	(10,256,836)
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	—	—	—	—	(739,670)	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$—	\$(831,604)	\$(543,569)	\$43,052	\$1,313,959	\$(3,425,761)	\$(48,496,391)	\$(214,425)	\$(746,266)	\$(10,256,836)
Capital Additions to Equity										
Federal Capital Grants	\$—	\$205,211	\$269,408	\$3,869,760	\$—	\$—	\$—	\$—	\$18,126,186	\$—
State Capital Grants	—	339,784	173,756	845,005	61,057	—	—	—	1,594,558	—
Local Capital Grants	—	13,639	—	405,891	15,264	—	—	—	1,295,941	—
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
Total Capital Additions to Equity	\$—	\$558,634	\$443,164	\$5,120,656	\$76,321	\$—	\$—	\$—	\$21,016,685	\$—

Table 6. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Orange County Transportation Authority	Orange County Transportation Authority - Specialized Service	Palo Verde Valley Transit Agency	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
Revenues										
Passenger Fares	\$43,944,542	\$2,455,625	\$58,160	\$339,473	\$43,483	\$45,676,967	\$128,229	\$87,271	\$589,613	\$197,260
Special Transit Fares	1,771,972	2,534,148	1,930	—	—	3,348,605	—	—	—	—
Charter Service Revenue	—	—	—	—	—	9,630	—	—	—	—
Auxilliary Transportation Revenue	3,314,206	—	—	—	—	3,576,206	—	—	58,074	—
Non-Transportation Revenue	30,555,196	—	1,357	4,358	—	4,436,363	440,560	—	114,808	—
Property Tax Revenue	10,736,088	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
Local Cash Grants										
General Operating Assistance	16,047,587	—	—	—	—	36,092,905	—	—	106,488	—
Local Transportation Fund (TDA)	75,246,510	2,441,245	518,864	—	—	—	—	—	1,435,740	1,552,649
Local Sales Tax	918,223	274,951	—	1,829,004	—	—	1,017,662	2,323,435	—	—
Local Special Fare Assistance	—	—	—	304,000	—	—	—	—	—	—
State Cash Grants										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	—	—	—	—	—	5,124,127	—	—	396,486	—
Other State	6,268	—	—	—	—	—	—	—	—	—
Federal Cash Grants										
FTA Section 5307	26,681,005	20,733,557	—	—	—	2,163,010	—	—	750,000	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	—	—	—	—	—	—	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	3,506,757	510,738	40,788	—	—	24,965	—	—	1,886	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	212,728,354	28,950,264	621,099	2,476,835	43,483	100,452,778	1,586,451	2,410,706	3,453,095	1,749,909
Expenses										
Salaries, Wages and Benefits	129,234,165	891,803	39,405	—	141,664	6,026,001	340,625	—	—	—
Services	17,523,181	746,504	417,495	1,332,724	—	7,024,854	219,273	377,480	339,305	203,614
Materials and Supplies	16,125,908	4,819,023	96,904	206,853	—	12,174,297	—	—	792,857	307,811
Utilities and Insurance	2,751,983	—	25,390	165,930	—	8,806,346	—	—	106,363	59,727
Purchased Transportation	11,028,663	41,503,212	—	225,000	—	58,864,324	1,007,660	1,966,765	2,066,484	1,152,310
Interest Expense	180,353	—	—	9,953	—	1,102,875	—	—	—	—
Leases and Rentals	2,596,034	—	7,531	—	—	197,689	—	—	—	—
Depreciation and Amortization	36,206,243	—	49,078	264,970	—	62,118,793	—	—	—	—
Other Expenses	1,211,790	512,309	12,363	81,875	53,768	2,554,430	—	—	148,087	26,447
Total Expenses	216,858,320	48,472,851	648,166	2,287,305	195,432	158,869,609	1,567,558	2,344,245	3,453,096	1,749,909
Operating Income (Loss)	\$(4,129,966)	\$(19,522,587)	\$(27,067)	189,530	\$(151,949)	\$(58,416,831)	18,893	66,461	(1)	—
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	—	—	—	—	(20,641)	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(4,129,966)	\$(19,522,587)	\$(27,067)	189,530	\$(151,949)	\$(58,416,831)	18,893	\$66,461	\$(20,642)	\$—
Capital Additions to Equity										
Federal Capital Grants	\$1,681,354	\$626,970	\$—	\$—	\$—	\$42,678,737	\$—	\$—	\$1,446,864	\$—
State Capital Grants	3,630,870	2,703,428	—	—	—	17,647,328	—	—	543,058	—
Local Capital Grants	—	—	—	—	—	31,507,707	—	—	—	—
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
Total Capital Additions to Equity	\$5,312,224	\$3,330,398	\$—	\$—	\$—	\$91,833,772	\$—	\$—	\$1,989,922	\$—

Table 6. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)

Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Redwood Coast Transit Authority	Riverbank-Oakdale Transit Authority	Riverside Transit Agency	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
Revenues										
Passenger Fares	\$162,340	\$33,751	\$9,410,428	\$27,143,651	\$24,036,026	\$26,055,592	\$34,672,527	\$342,688,620	\$782,951	\$4,280,570
Special Transit Fares	29,539	—	—	1,823,577	—	—	—	—	—	986
Charter Service Revenue	—	—	—	—	—	129,244	—	—	—	—
Auxilliary Transportation Revenue	—	7,255	—	7,766,244	—	—	—	21,978,236	—	106,524
Non-Transportation Revenue	6,615	163	984,406	4,655,206	—	22,336	527,570	25,103,620	—	69,708
Property Tax Revenue	—	—	—	—	—	—	—	45,728,590	—	789,405
Sales Tax Revenue	—	—	—	—	—	—	—	180,819,206	—	—
Local Cash Grants										
General Operating Assistance	—	—	—	—	2,306,939	514,814	—	6,501,259	—	—
Local Transportation Fund (TDA)	430,308	325,119	19,013,107	27,382,646	27,860,104	16,696,983	5,496,618	—	—	10,329,745
Local Sales Tax	—	—	—	28,942,154	691,549	14,746,643	5,000,000	—	1,627,949	6,681,956
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
State Cash Grants										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	380,768	—	9,592
State Transit Assistance	226,900	—	—	1,784,366	—	12,737,970	—	19,655,862	—	—
Other State	—	—	—	—	—	—	—	56,201	—	—
Federal Cash Grants										
FTA Section 5307	—	—	12,905,702	17,480,542	3,868,484	22,939,883	13,436,963	290,348	—	5,318,429
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	656,552	—	497,848	—	435,295	—	—	—	—	242,201
Special Demonstration Project Assistance	—	—	—	268,387	—	—	—	—	—	—
Other Federal	—	—	3,238,790	5,582,440	337,275	—	1,475,315	2,464	—	437,027
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	1,512,254	366,288	46,050,281	122,829,213	59,535,672	93,843,465	60,608,993	643,205,174	2,410,900	28,266,143
Expenses										
Salaries, Wages and Benefits	—	62,522	21,325,459	79,365,716	413,419	72,047,808	29,632,710	416,527,376	—	16,565,252
Services	81,619	15,269	1,883,478	10,563,201	2,138,571	10,228,121	17,794,217	32,096,049	—	2,191,779
Materials and Supplies	185,849	27,892	3,835,516	9,069,398	8,198,291	10,262,662	3,817,357	27,212,312	—	3,447,223
Utilities and Insurance	—	6,969	1,059,113	12,281,564	4,117	1,561,315	9,343,687	44,733,010	—	1,636,402
Purchased Transportation	780,585	373,610	17,259,593	9,610,760	48,459,761	—	—	1,870,778	10,422,774	4,356,892
Interest Expense	2,313	—	238,013	4,401,251	—	—	—	45,297,151	—	111,987
Leases and Rentals	20,493	—	—	692,014	—	32,002	178,318	11,689,593	—	23,679
Depreciation and Amortization	148,326	113,763	9,630,139	31,238,071	10,489,238	13,670,867	55,629,014	138,818,744	—	—
Other Expenses	—	—	802,110	(25,977)	321,513	257,751	49,556	823,744	—	563,286
Total Expenses	1,219,185	600,025	56,033,421	157,195,998	70,024,910	108,060,526	116,444,859	719,068,757	10,422,774	28,896,500
Operating Income (Loss)	293,069	(233,737)	(9,983,140)	(34,366,785)	(10,489,238)	(14,217,061)	(55,835,866)	(75,863,583)	(8,011,874)	(630,357)
Gain (Loss) on Disposal of Fixed Assets	—	—	17,585	—	—	14,800	692,928	—	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$293,069	\$(233,737)	\$(9,965,555)	\$(34,366,785)	\$(10,489,238)	\$(14,202,261)	\$(55,142,938)	\$(75,863,583)	\$(8,011,874)	\$(630,357)
Capital Additions to Equity										
Federal Capital Grants	\$—	\$—	\$4,585,098	\$3,538,233	\$—	\$—	\$—	\$113,955,770	\$—	\$—
State Capital Grants	—	—	499,326	13,237,753	—	—	—	39,765,756	—	—
Local Capital Grants	—	2,432	4,383,010	23,243,816	—	—	—	172,580,870	—	—
Non-Governmental Donations	—	—	—	—	—	—	—	122,795	—	—
Total Capital Additions to Equity	\$—	\$2,432	\$9,467,434	\$40,019,802	\$—	\$—	\$—	\$326,425,191	\$—	\$—

Table 6. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)

Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	San Joaquin Regional Transit District - Specialized Service	San Luis Obispo Regional Transit Authority	San Luis Obispo Regional Transit Authority - Specialized Service	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
Revenues										
Passenger Fares	\$616,596	\$1,009,892	\$97,394	\$16,615,996	\$757,068	\$5,033,619	\$38,106,000	\$2,714,638	\$4,565,899	\$243,559
Special Transit Fares	—	—	—	—	—	3,115,740	—	—	3,807,181	—
Charter Service Revenue	—	—	—	—	—	—	—	—	—	—
Auxilliary Transportation Revenue	—	—	—	1,944,821	—	472,008	1,908,000	—	231,399	—
Non-Transportation Revenue	—	149,558	—	8,853,119	—	260,432	17,205,000	—	271,686	—
Property Tax Revenue	—	—	—	—	—	860,241	—	—	—	—
Sales Tax Revenue	—	—	—	58,115,258	5,397,490	—	306,456,000	—	10,606,973	4,602,801
Local Cash Grants										
General Operating Assistance	—	(1,401,580)	1,401,580	154,557	—	145,201	—	22,466,506	—	—
Local Transportation Fund (TDA)	345,000	2,118,951	—	23,503,880	1,237,046	6,752,379	74,452,000	—	5,001,737	—
Local Sales Tax	—	—	—	—	2,540,640	1,544,620	—	—	—	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
State Cash Grants										
Homeowners Property Tax Relief	—	—	—	—	—	6,511	—	—	—	—
State Transit Assistance	—	535,394	135,256	4,473,896	611,118	—	16,696,000	—	2,801,550	—
Other State	—	—	—	841,876	—	—	4,431,000	—	—	—
Federal Cash Grants										
FTA Section 5307	—	453,626	385,000	4,949,708	1,712,997	4,575,245	41,550,000	—	5,168,314	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	389,324	178,998	225,269	—	—	275,000	—	156,618	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	—	744,441	—	453,377	—	—	6,248,000	—	817,170	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	961,596	3,999,606	2,198,228	120,131,757	12,256,359	22,765,996	507,327,000	25,181,144	33,428,527	4,846,360
Expenses										
Salaries, Wages and Benefits	205,658	2,055,416	1,282,451	56,777,259	1,696,108	17,274,136	248,373,000	—	27,298,398	4,011,123
Services	73,145	—	—	10,841,665	328,793	1,172,803	18,116,000	—	1,997,724	171,296
Materials and Supplies	17,375	1,536,517	566,505	6,918,047	870,237	2,855,206	29,765,000	—	2,835,949	272,215
Utilities and Insurance	58,790	219,688	102,249	7,640,110	576,845	763,460	11,749,000	—	1,009,185	35,731
Purchased Transportation	927,199	197,174	—	25,320,807	9,232,519	574,411	20,768,000	25,181,144	—	203,713
Interest Expense	—	115,664	78,195	16,939,688	—	—	23,536,000	—	—	—
Leases and Rentals	—	245,540	165,971	103,682	—	—	495,000	—	145,907	151,911
Depreciation and Amortization	—	965,185	167,572	41,694,491	143,360	2,977,192	55,060,000	—	6,109,440	178,573
Other Expenses	23,445	7,082	2,857	2,394,551	45,998	125,980	(15,080,000)	—	200,274	265
Total Expenses	1,305,612	5,342,266	2,365,800	168,630,300	12,893,860	25,743,188	392,782,000	25,181,144	39,596,877	5,024,827
Operating Income (Loss)	(344,016)	(1,342,660)	(167,572)	(48,498,543)	(637,501)	(2,977,192)	114,545,000	—	(6,168,350)	(178,467)
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	—	—	(2,000)	—	99,452	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(344,016)	\$(1,342,660)	\$(167,572)	\$(48,498,543)	\$(637,501)	\$(2,977,192)	\$114,543,000	\$—	\$(6,068,898)	\$(178,467)
Capital Additions to Equity										
Federal Capital Grants	\$—	\$186,802	\$267,049	\$5,570,785	\$—	\$2,994,199	\$51,687,000	\$—	\$4,365,877	\$1,542,413
State Capital Grants	—	700,000	—	956,071	—	4,325,780	89,303,000	—	4,785,904	14,240
Local Capital Grants	—	107,136	106,147	7,953,402	154,886	512,072	7,312,000	—	—	—
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
Total Capital Additions to Equity	\$—	\$993,938	\$373,196	\$14,480,258	\$154,886	\$7,832,051	\$148,302,000	\$—	\$9,151,781	\$1,556,653

Table 6. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)

Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Sonoma-Marín Area Rail Transit District	South County Area Transit	Southern California Regional Rail Authority	Sunline Transit Agency	Tahoe Transportation District	Transbay Joint Powers Authority	Transit Joint Powers Authority of Merced County	Transit Joint Powers Authority of Merced County- Specialized Service	Ventura County Transportation Commission	Victor Valley Transit Authority
Revenues										
Passenger Fares	\$—	\$115,242	\$76,143,069	\$2,893,850	\$413,486	\$—	\$763,104	\$459,278	\$1,384,031	\$1,697,047
Special Transit Fares	—	—	—	—	—	—	—	—	10,000	156,535
Charter Service Revenue	—	—	—	—	—	—	—	—	—	—
Auxilliary Transportation Revenue	—	—	—	—	—	—	—	—	—	7,221
Non-Transportation Revenue	1,633,396	48,924	15,085,199	1,452,239	1,190,815	3,495,417	171,894	103,455	997,121	579,303
Property Tax Revenue	—	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	26,284,043	—	—	—	—	—	—	—	—	—
Local Cash Grants										
General Operating Assistance	28,188,975	—	—	—	157,555	—	—	—	—	—
Local Transportation Fund (TDA)	—	595,224	—	10,320,279	473,812	—	2,497,080	1,502,880	1,639,702	5,834,101
Local Sales Tax	—	—	61,029,486	—	—	—	—	—	—	560,152
Local Special Fare Assistance	—	—	—	3,773,000	81,640	—	—	—	—	22,749
State Cash Grants										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	—	—	—	—	244,716	—	—	—	—	—
Other State	9,787,099	—	—	—	—	—	10,444	6,286	—	104,800
Federal Cash Grants										
FTA Section 5307	—	—	—	2,289,972	—	—	107,374	64,623	3,554,509	751,725
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	—	264,552	—	—	1,716,741	1,033,229	—	426,400
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	58,112
Other Federal	1,960,000	120,000	—	—	3,232,902	—	156,578	94,237	—	266,140
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	67,853,513	879,390	152,257,754	20,993,892	5,794,926	3,495,417	5,423,215	3,263,988	7,585,363	10,464,285
Expenses										
Salaries, Wages and Benefits	1,847,662	384,321	21,134,494	16,555,537	427,006	2,225,663	158,453	95,366	150,779	436,530
Services	8,434,917	—	97,215,869	1,318,957	244,398	185,533,249	—	—	—	528,155
Materials and Supplies	124,642	171,445	20,311,294	2,169,637	872,530	—	803,164	483,388	—	869,199
Utilities and Insurance	265,481	34,619	18,245,703	274,227	155,141	23,734	13,093	7,880	—	161,530
Purchased Transportation	—	100,498	—	—	3,702,936	—	3,899,522	2,346,947	7,235,058	7,024,798
Interest Expense	—	—	—	—	—	—	17,052	10,263	—	593
Leases and Rentals	340,478	18,097	3,444,540	—	38,740	625,862	27,636	16,633	—	17,659
Depreciation and Amortization	22,433,532	213,347	18,576,976	—	92,335	—	988,096	594,690	—	1,894,284
Other Expenses	15,141,525	103,456	676,114	354,067	194,429	(185,407,110)	106,348	64,006	199,526	110,821
Total Expenses	48,588,237	1,025,783	179,604,990	20,672,425	5,727,515	3,001,398	6,013,364	3,619,173	7,585,363	11,043,569
Operating Income (Loss)	19,265,276	(146,393)	(27,347,236)	321,467	67,411	494,019	(590,149)	(355,185)	—	(579,284)
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	—	—	—	—	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$19,265,276	\$(146,393)	\$(27,347,236)	\$321,467	\$67,411	\$494,019	\$(590,149)	\$(355,185)	\$—	\$(579,284)
Capital Additions to Equity										
Federal Capital Grants	\$1,960,000	\$—	\$—	\$—	\$—	\$89,236,268	\$—	\$—	\$—	\$6,437,708
State Capital Grants	9,787,099	—	—	—	—	82,957,089	—	—	—	2,455,540
Local Capital Grants	13,188,975	—	—	—	—	15,694,854	—	—	—	223,691
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
Total Capital Additions to Equity	\$24,936,074	\$—	\$—	\$—	\$—	\$187,888,211	\$—	\$—	\$—	\$9,116,939

Table 6. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Western Contra Costa County Transit Authority	Yolo County Transportation District	Yolo County Transportation District - Specialized Service	Yuba Sutter Transit Authority	State Total
Revenues					
Passenger Fares	\$1,725,452	\$2,375,232	\$39,457	\$1,289,481	\$1,250,934,728
Special Transit Fares	60,319	26,561	27,027	27,386	27,976,448
Charter Service Revenue	—	—	—	—	259,072
Auxiliary Transportation Revenue	114,517	1,540,156	—	38,503	91,370,033
Non-Transportation Revenue	17,127	63,625	2,428	69,197	146,601,419
Property Tax Revenue	—	—	—	—	153,990,714
Sales Tax Revenue	—	—	—	—	592,281,771
Local Cash Grants					
General Operating Assistance	2,587,797	—	—	—	139,276,915
Local Transportation Fund (TDA)	1,623,712	4,103,472	748,887	1,264,700	611,354,869
Local Sales Tax	635,552	—	—	—	662,985,330
Local Special Fare Assistance	—	—	—	—	4,880,976
State Cash Grants					
Homeowners Property Tax Relief	—	—	—	—	664,632
State Transit Assistance	941,214	—	—	894,000	233,376,882
Other State	—	74,787	—	—	87,254,111
Federal Cash Grants					
FTA Section 5307	381,462	574,627	220,000	1,825,000	531,025,223
FTA Section 5310	—	—	—	—	—
FTA Section 5311	—	294,252	—	170,871	14,465,565
Special Demonstration Project Assistance	—	128,100	41,972	—	1,154,491
Other Federal	23,690	—	—	114,641	84,762,270
Other Revenues	—	—	—	—	40,462
Total Revenues	8,110,842	9,180,812	1,079,771	5,693,779	4,634,655,911
Expenses					
Salaries, Wages and Benefits	648,824	1,061,395	172,786	243,057	2,529,275,195
Services	196,183	103,351	16,825	64,186	660,157,737
Materials and Supplies	1,766,491	960,972	110,833	837,407	420,443,499
Utilities and Insurance	489,214	472,217	66,186	272,467	241,268,397
Purchased Transportation	4,842,836	6,056,000	855,482	4,217,409	582,618,281
Interest Expense	—	—	—	—	230,060,240
Leases and Rentals	—	—	—	—	29,595,630
Depreciation and Amortization	1,541,051	2,143,142	94,345	998,221	1,219,685,384
Other Expenses	167,294	66,469	10,820	50,336	(153,814,197)
Total Expenses	9,651,893	10,863,546	1,327,277	6,683,083	5,759,290,166
Operating Income (Loss)	(1,541,051)	(1,682,734)	(247,506)	(989,304)	(1,124,634,255)
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	(57,282)
Operating Transfers In (Out)	—	—	—	—	60,556,976
Net Income (Loss)	\$(1,541,051)	\$(1,682,734)	\$(247,506)	\$(989,304)	\$(1,064,134,561)
Capital Additions to Equity					
Federal Capital Grants	\$132,634	\$2,236,379	\$70,463	\$—	\$554,859,924
State Capital Grants	36,220	211,070	17,616	246,087	349,939,866
Local Capital Grants	233,429	—	—	—	899,706,290
Non-Governmental Donations	—	—	—	—	561,073
Total Capital Additions to Equity	\$402,283	\$2,447,449	\$88,079	\$246,087	\$1,805,067,153

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11
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
Operating Revenues										
Service Charges	\$4,903,924	\$42,032	\$17,211,496	\$317,798	\$1,167,602	\$412,070	\$209,506	\$324,345	\$169,958	\$734,967
Connection Fees	1,616,112	—	—	4,000	4,045	3,947	—	—	—	6,725
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	343,145	—	3,623,879	—	500	—	—	—	2,497	427
Sales	—	—	2,588	—	—	—	—	—	—	—
Total Operating Revenues	6,863,181	42,032	20,837,963	321,798	1,172,147	416,017	209,506	324,345	172,455	742,119
Operating Expenses										
Sewage Collection	—	6,570	—	67,925	418,702	93,923	32,262	—	94,727	58,913
Sewage Treatment	2,849,030	6,570	—	157,284	—	—	104,898	291,630	—	181,092
Sewage Disposal	—	6,570	—	—	524,816	—	—	—	—	—
Solid Waste Disposal	—	6,570	14,010,104	—	—	146,665	—	—	—	183,197
Administration and General	19,242	13,499	5,741,910	85,372	54,432	28,334	31,814	—	40,248	56,985
Depreciation and Amortization	501,250	28,059	154,566	6,075	220,415	16,199	28,033	—	17,411	92,774
Other Operating Expenses	—	—	—	—	—	—	—	113	—	16,966
Total Operating Expenses	3,369,522	67,838	19,906,580	316,656	1,218,365	285,121	197,007	291,743	152,386	589,927
Operating Income (Loss)	3,493,659	(25,806)	931,383	5,142	(46,218)	130,896	12,499	32,602	20,069	152,192
Non-Operating Revenues										
Interest Income	41,276	288	136,032	5,365	5,166	2,698	433	3,315	21,310	1,478
Rents, Leases, and Franchises	—	—	—	4,900	—	—	12,725	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	2,496	—	101,758	—	—	51,898	—	34,363	8,836
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1	—	—	—	—	—	—	—	334
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	44	—	480	—	—	249	232	322	214
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Revenues	41,276	2,829	136,032	112,503	5,166	2,698	65,305	3,547	55,995	10,862
Non-Operating Expenses										
Interest Expense	2,369,268	—	—	—	—	—	—	—	545	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	2,369,268	—	—	—	—	—	—	—	545	—
Non-Operating Income (Loss)	(2,327,992)	2,829	136,032	112,503	5,166	2,698	65,305	3,547	55,450	10,862
Income (Loss) Before Operating Transfers	1,165,667	(22,977)	1,067,415	117,645	(41,052)	133,594	77,804	36,149	75,519	163,054
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$1,165,667	\$(22,977)	\$1,067,415	\$117,645	\$(41,052)	\$133,594	\$77,804	\$36,149	\$75,519	\$163,054

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Service Charges	\$301,681	\$2,436,223	\$179,918	\$295,840	\$292,022	\$1,093,540	\$402,396	\$656,281	\$3,552	\$—
Connection Fees	—	—	—	—	—	7,015	—	31,480	7,400	—
Service Type Assessment	—	—	—	2,425	—	—	—	—	—	—
Other Services	69,214	—	—	—	—	1,200	545,026	4,250	—	—
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	370,895	2,436,223	179,918	298,265	292,022	1,101,755	947,422	692,011	10,952	—
Operating Expenses										
Sewage Collection	14,954	—	73,626	—	45,515	153,922	—	85,916	—	—
Sewage Treatment	142,911	—	35,689	357,457	—	783,771	409,743	217,788	—	—
Sewage Disposal	—	—	49,194	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	115,527	—	470,749	—	—	330,660
Administration and General	191,920	2,717,907	30,295	91,541	42,468	143,359	45,366	237,562	27,789	72,219
Depreciation and Amortization	107,597	—	126,428	99,279	6,792	—	241,073	96,048	—	1,065
Other Operating Expenses	—	—	—	—	—	—	—	63,029	—	—
Total Operating Expenses	457,382	2,717,907	315,232	548,277	210,302	1,081,052	1,166,931	700,343	27,789	403,944
Operating Income (Loss)	(86,487)	(281,684)	(135,314)	(250,012)	81,720	20,703	(219,509)	(8,332)	(16,837)	(403,944)
Non-Operating Revenues										
Interest Income	1,141	60,713	2,269	1,414	—	17,878	7,037	5,154	404	2,569
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	14,801	475,112	—	188,706	—	132,763	—	—	8,041	448,250
Voter Approved Taxes	—	—	—	—	—	—	—	—	1,954	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	337,489	—	—	—	—	—	—	—
Prior Year and Penalties	—	80,325	—	—	—	—	—	—	14	1,810
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	199	4,089	—	1,660	—	1,609	—	—	142	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	33,183	—	—	—	—	254	9,804	—	—	—
Total Non-Operating Revenues	49,324	620,239	339,758	191,780	—	152,504	16,841	5,154	10,555	452,629
Non-Operating Expenses										
Interest Expense	12,242	—	163,345	—	—	—	17,241	30,102	285	—
Other Non-Operating Expenses	264	—	—	—	—	—	17,851	39,064	—	—
Total Non-Operating Expenses	12,506	—	163,345	—	—	—	35,092	69,166	285	—
Non-Operating Income (Loss)	36,818	620,239	176,413	191,780	—	152,504	(18,251)	(64,012)	10,270	452,629
Income (Loss) Before Operating Transfers	(49,669)	338,555	41,099	(58,232)	81,720	173,207	(237,760)	(72,344)	(6,567)	48,685
Operating Transfers In	49,669	—	—	—	53,161	—	37,466	—	—	—
Operating Transfers Out	—	—	—	—	149,928	—	—	—	—	—
Net Income (Loss)	\$—	\$338,555	\$41,099	\$(58,232)	\$(15,047)	\$173,207	\$(200,294)	\$(72,344)	\$(6,567)	\$48,685

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	Bolinas Community Public Utility	Boron Community Services District	Boronda County Sanitation District (Monterey)	Borrego Water District
Operating Revenues										
Service Charges	\$6,781,193	\$4,274,044	\$2,805,251	\$80,472	\$254,170	\$904,000	\$245,767	\$85,759	\$122,600	\$404,962
Connection Fees	—	244,923	33,568	—	—	5,000	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	10,129
Other Services	—	160,775	197,208	—	—	—	—	23,369	—	3,927
Sales	—	—	—	—	—	—	13,690	—	—	—
Total Operating Revenues	6,781,193	4,679,742	3,036,027	80,472	254,170	909,000	259,457	109,128	122,600	419,018
Operating Expenses										
Sewage Collection	—	—	1,148,849	137,614	—	70,800	—	—	—	—
Sewage Treatment	—	2,776,538	—	—	—	223,400	—	—	—	—
Sewage Disposal	—	—	—	—	78,490	49,400	—	—	—	—
Solid Waste Disposal	—	219,399	1,625,003	—	—	—	—	—	—	—
Administration and General	7,527,968	493,953	482,875	15,014	47,621	201,900	268,223	88,028	131,960	3,428
Depreciation and Amortization	—	796,571	587,610	—	83,016	274,800	89,838	94,448	—	116,667
Other Operating Expenses	—	70,590	—	—	112,680	—	—	—	—	134,189
Total Operating Expenses	7,527,968	4,357,051	3,844,337	152,628	321,807	820,300	358,061	182,476	131,960	254,284
Operating Income (Loss)	(746,775)	322,691	(808,310)	(72,156)	(67,637)	88,700	(98,604)	(73,348)	(9,360)	164,734
Non-Operating Revenues										
Interest Income	69,438	21,688	31,392	1,337	15,465	—	20	—	235	—
Rents, Leases, and Franchises	—	—	—	—	11,619	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	1,522,142	—	—	—	24,513	—	1,882	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	4,309	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	120,278	—	—	—	—	—	—	—	2,001	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	12,258	—	—	—	266	—	358	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	19,212	—	28,761	—
Other Non-Operating Revenues	—	788,361	—	—	1,250	—	—	—	—	—
Total Non-Operating Revenues	1,724,116	810,049	31,392	1,337	57,422	—	21,472	—	30,997	—
Non-Operating Expenses										
Interest Expense	—	271,181	—	—	—	133,100	5,766	—	20,300	—
Other Non-Operating Expenses	—	30,394	—	—	133,912	—	5	—	—	—
Total Non-Operating Expenses	—	301,575	—	—	133,912	133,100	5,771	—	20,300	—
Non-Operating Income (Loss)	1,724,116	508,474	31,392	1,337	(76,490)	(133,100)	15,701	—	10,697	—
Income (Loss) Before Operating Transfers	977,341	831,165	(776,918)	(70,819)	(144,127)	(44,400)	(82,903)	(73,348)	1,337	164,734
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	14,980	—	—	—	—	—	—	—
Net Income (Loss)	\$977,341	\$831,165	\$(791,898)	\$(70,819)	\$(144,127)	\$(44,400)	\$(82,903)	\$(73,348)	\$1,337	\$164,734

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	California Pines Community Services District
Operating Revenues										
Service Charges	\$—	\$885,021	\$5,692,354	\$501,449	\$496,231	\$372,478	\$52,149	\$437,481	\$3,938,852	\$84,172
Connection Fees	—	—	143,492	—	—	—	—	—	—	—
Service Type Assessment	—	—	2,358,525	—	—	—	—	—	—	—
Other Services	570	285,198	15,049	2,200	2,700	2,508	—	8,255	—	38,789
Sales	235,991	—	—	—	—	—	—	—	155,259	—
Total Operating Revenues	236,561	1,170,219	8,209,420	503,649	498,931	374,986	52,149	445,736	4,094,111	122,961
Operating Expenses										
Sewage Collection	—	589,243	1,040,957	—	260,243	75,858	11,449	—	—	8,680
Sewage Treatment	—	428,687	1,341,630	273,871	273,215	1,356	36,318	126,742	4,062,346	—
Sewage Disposal	26,840	—	—	—	—	4,215	—	—	—	8,680
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	48,556
Administration and General	130,488	80,000	1,114,476	248,227	59,794	336,982	18,712	55,377	716,884	79,649
Depreciation and Amortization	59,924	129,943	1,119,911	43,342	944	84,884	30,266	126,711	1,100,584	—
Other Operating Expenses	1,768	—	—	60,296	6,888	—	27,642	—	—	—
Total Operating Expenses	219,020	1,227,873	4,616,974	625,736	601,084	503,295	124,387	308,830	5,879,814	145,565
Operating Income (Loss)	17,541	(57,654)	3,592,446	(122,087)	(102,153)	(128,309)	(72,238)	136,906	(1,785,703)	(22,604)
Non-Operating Revenues										
Interest Income	1,144	3,387	522,258	11,782	5,382	2,665	246	4,443	95,484	26
Rents, Leases, and Franchises	—	—	—	—	—	—	2,887	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	5,223	—	—	—	76,604	—	459,415	23,575	627,801	47,004
Voter Approved Taxes	—	—	—	—	—	40,838	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	23,927
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	76	—	10,857	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	40	—	—	—	365	700	4,280	900	12,812	574
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	(2,057)	—	—	—	—	—	154,226	12,223
Total Non-Operating Revenues	6,407	3,387	520,201	11,782	82,427	44,203	477,685	28,918	890,323	83,754
Non-Operating Expenses										
Interest Expense	80,489	14,771	—	—	—	6,756	11,157	177,603	28,752	200
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	208,984	12,223
Total Non-Operating Expenses	80,489	14,771	—	—	—	6,756	11,157	177,603	237,736	12,423
Non-Operating Income (Loss)	(74,082)	(11,384)	520,201	11,782	82,427	37,447	466,528	(148,685)	652,587	71,331
Income (Loss) Before Operating Transfers	(56,541)	(69,038)	4,112,647	(110,305)	(19,726)	(90,862)	394,290	(11,779)	(1,133,116)	48,727
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	3,780	—
Net Income (Loss)	\$(56,541)	\$(69,038)	\$4,112,647	\$(110,305)	\$(19,726)	\$(90,862)	\$394,290	\$(11,779)	\$(1,136,896)	\$48,727

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Calpella County Water District	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
Operating Revenues										
Service Charges	\$76,836	\$8,094,299	\$1,918,163	\$174,463	\$—	\$4,515,395	\$—	\$3,973,417	\$281,791	\$840
Connection Fees	—	8,423	4,400	—	75,588	42,961	—	2,400	5,700	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	66,090
Other Services	—	20,615	131,567	—	240	827,920	—	3,589	16,949	—
Sales	—	—	60	—	2,715,834	—	—	—	—	—
Total Operating Revenues	76,836	8,123,337	2,054,190	174,463	2,791,662	5,386,276	—	3,979,406	304,440	66,930
Operating Expenses										
Sewage Collection	5,727	1,480,730	1,043,394	173,920	—	707,865	—	328,024	15,261	—
Sewage Treatment	11,621	2,322,605	38,327	37,720	655,610	2,567,681	—	1,372,930	22,105	—
Sewage Disposal	—	51,950	59,691	15,325	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	111,243	—	19,715
Administration and General	62,489	2,108,653	339,287	143,568	1,274,699	979,466	56	882,954	54,397	19,392
Depreciation and Amortization	31,803	2,137,004	708,011	—	724,250	—	—	915,991	18,513	11,828
Other Operating Expenses	—	—	—	—	—	472,442	—	14,366	92,539	—
Total Operating Expenses	111,640	8,100,942	2,188,710	370,533	2,654,559	4,727,454	56	3,625,508	202,815	50,935
Operating Income (Loss)	(34,804)	22,395	(134,520)	(196,070)	137,103	658,822	(56)	353,898	101,625	15,995
Non-Operating Revenues										
Interest Income	257	146,019	—	3,179	12,955	20,797	74	79,890	847	1,119
Rents, Leases, and Franchises	—	75,843	1,166	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	16,227	918,808	—	—	—	1,451,848	—	451,286	41,820	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	2,927	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	21,381	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	298,706	—
State	172	9,504	—	—	—	39,057	—	3,062	574	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	1,099	—	827,100	23,158	—	—	102,666	—	—
Total Non-Operating Revenues	16,656	1,172,654	1,166	830,279	36,113	1,511,702	74	639,831	341,947	1,119
Non-Operating Expenses										
Interest Expense	538	18,839	127,412	—	155,452	118,552	—	570,778	—	—
Other Non-Operating Expenses	224	—	24,000	—	25,289	2,722	—	—	—	—
Total Non-Operating Expenses	762	18,839	151,412	—	180,741	121,274	—	570,778	—	—
Non-Operating Income (Loss)	15,894	1,153,815	(150,246)	830,279	(144,628)	1,390,428	74	69,053	341,947	1,119
Income (Loss) Before Operating Transfers	(18,910)	1,176,210	(284,766)	634,209	(7,525)	2,049,250	18	422,951	443,572	17,114
Operating Transfers In	18,910	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	3,903	—
Net Income (Loss)	\$—	\$1,176,210	\$(284,766)	\$634,209	\$(7,525)	\$2,049,250	\$18	\$422,951	\$439,669	\$17,114

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Castro Valley Sanitary District (Alameda)	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
Operating Revenues										
Service Charges	\$5,576,336	\$154,976	\$1,390,075	\$60,122,724	\$14,851,193	\$2,090,557	\$527,146	\$106,827	\$1,685,707	\$1,127,894
Connection Fees	180,430	232,924	15,720	3,515,804	74,149	—	—	—	(14,770)	125
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	20,179	61,358	67,361	2,471,563	565,154	—	4,787	7,698	146,017	5,469
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	5,776,945	449,258	1,473,156	66,110,091	15,490,496	2,090,557	531,933	114,525	1,816,954	1,133,488
Operating Expenses										
Sewage Collection	1,462,103	—	566,787	11,468,189	—	—	367,576	143,327	—	225,333
Sewage Treatment	1,966,532	—	485,818	21,360,065	6,473,317	—	—	—	1,278,525	434,181
Sewage Disposal	283,018	—	—	—	—	467,703	—	—	—	—
Solid Waste Disposal	507,242	—	—	—	—	456,252	—	—	—	—
Administration and General	1,520,706	269,037	296,889	18,551,680	2,048,182	413,236	36,034	28,242	149,597	268,226
Depreciation and Amortization	992,115	46,990	431,310	20,580,061	3,605,776	46,431	169,157	11,000	612,515	193,496
Other Operating Expenses	—	142,121	—	6,855,745	937,108	67,048	—	—	—	—
Total Operating Expenses	6,731,716	458,148	1,780,804	78,815,740	13,064,383	1,450,670	572,767	182,569	2,040,637	1,121,236
Operating Income (Loss)	(954,771)	(8,890)	(307,648)	(12,705,649)	2,426,113	639,887	(40,834)	(68,044)	(223,683)	12,252
Non-Operating Revenues										
Interest Income	100,908	72,661	46,782	673,990	90,322	15,456	3,338	11	2,108	626
Rents, Leases, and Franchises	1,027,065	—	33,225	—	—	—	—	—	30,000	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	582,625	285,244	616,299	12,078,247	—	—	93,114	20,006	—	86,758
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	349,050	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
Slate	324,674	583	1,500	135,377	—	—	1,000	400	—	1,801
Other Governmental Agencies	75,609	—	—	—	—	—	—	—	35,067	—
Other Non-Operating Revenues	37,430	348,000	7,732	—	30,786	—	—	—	—	—
Total Non-Operating Revenues	2,148,311	706,488	705,538	12,887,614	121,108	15,456	97,452	20,417	416,225	89,185
Non-Operating Expenses										
Interest Expense	—	—	42,891	2,061,903	2,781,096	166,607	6,788	5,442	329,105	—
Other Non-Operating Expenses	23,406	4,332	—	523,209	4,953	—	—	—	—	—
Total Non-Operating Expenses	23,406	4,332	42,891	2,585,112	2,786,049	166,607	6,788	5,442	329,105	—
Non-Operating Income (Loss)	2,124,905	702,156	662,647	10,302,502	(2,664,941)	(151,151)	90,664	14,975	87,120	89,185
Income (Loss) Before Operating Transfers	1,170,134	693,266	354,999	(2,403,147)	(238,828)	488,736	49,830	(53,069)	(136,563)	101,437
Operating Transfers In	—	—	—	—	—	—	—	—	27,742	—
Operating Transfers Out	—	110,000	—	—	—	—	—	—	27,742	—
Net Income (Loss)	\$1,170,134	\$583,266	\$354,999	\$(2,403,147)	\$(238,828)	\$488,736	\$49,830	\$(53,069)	\$(136,563)	\$101,437

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Coachella Sanitary District (Riverside)	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)
Operating Revenues										
Service Charges	\$4,611,760	\$37,150,063	\$27,306,688	\$—	\$26,317,303	\$10,250,933	\$255,000	\$—	\$—	\$33,171,121
Connection Fees	192,822	4,195,960	—	—	—	—	—	—	—	1,583,182
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	127,943	6,663,506	—	1,306,134	195,784	—	—	—	1,117,836
Sales	—	4,385,527	—	—	—	—	—	—	—	3,821,831
Total Operating Revenues	4,804,582	45,859,493	33,970,194	—	27,623,437	10,446,717	255,000	—	—	39,693,970
Operating Expenses										
Sewage Collection	1,459,314	3,218,932	—	—	1,969,120	—	255,000	—	—	2,701,593
Sewage Treatment	—	23,335,572	—	—	7,836,021	—	—	—	—	10,722,319
Sewage Disposal	—	—	—	—	989,204	1,358,977	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	4,498,932	—	—	190	6,680,714
Administration and General	1,197,952	4,525,434	38,421,499	115,981	6,250,918	2,109,719	—	29,591	588	10,099,766
Depreciation and Amortization	720,656	10,803,099	—	418	4,199,202	1,540,280	—	—	—	5,733,060
Other Operating Expenses	—	—	—	352,779	8,112	—	—	—	—	262,561
Total Operating Expenses	3,377,922	41,883,037	38,421,499	469,178	21,252,577	9,507,908	255,000	29,591	778	36,200,013
Operating Income (Loss)	1,426,660	3,976,456	(4,451,305)	(469,178)	6,370,860	938,809	—	(29,591)	(778)	3,493,957
Non-Operating Revenues										
Interest Income	246,803	2,445,199	229,611	1,850	693,193	154,278	2,011	(1,420)	1,738	2,235,565
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	179,476
Taxes and Assessments										
Current Secured and Unsecured (1%)	43,533	683,625	—	—	—	209,083	51,400	2,925	5,119	2,432,207
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	81,904	—	—	—
Prior Year and Penalties	—	96,206	337,495	—	—	51,648	—	—	14	4,615
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	97	11,300	—	122,794	2,710	1,715	638	39	100	20,753
Other Governmental Agencies	—	472,804	—	433,877	—	—	—	—	—	—
Other Non-Operating Revenues	135,332	—	124,008	—	45,179	78,127	—	—	131	3,059,001
Total Non-Operating Revenues	425,765	3,709,134	691,114	558,521	741,082	494,851	135,953	1,544	7,102	7,931,617
Non-Operating Expenses										
Interest Expense	901,961	—	—	—	4,446,856	—	—	—	—	1,535,390
Other Non-Operating Expenses	697,425	—	—	—	—	—	67,721	—	—	193,434
Total Non-Operating Expenses	1,599,386	—	—	—	4,446,856	—	67,721	—	—	1,728,824
Non-Operating Income (Loss)	(1,173,621)	3,709,134	691,114	558,521	(3,705,774)	494,851	68,232	1,544	7,102	6,202,793
Income (Loss) Before Operating Transfers	253,039	7,685,590	(3,760,191)	89,343	2,665,086	1,433,660	68,232	(28,047)	6,324	9,696,750
Operating Transfers In	—	—	—	—	5,714,168	221,070	—	—	—	—
Operating Transfers Out	—	—	—	—	5,714,168	221,070	—	—	—	—
Net Income (Loss)	\$253,039	\$7,685,590	\$(3,760,191)	\$89,343	\$2,665,086	\$1,433,660	\$68,232	\$(28,047)	\$6,324	\$9,696,750

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	County Sanitation District No. 1 (Nevada)	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)
Operating Revenues										
Service Charges	\$4,769,224	\$126,031	\$26,179,021	\$44,664,774	\$28,276,886	\$3,051,920	\$31,960,053	\$6,329,902	\$51,406,740	\$26,076,946
Connection Fees	—	—	959,479	1,566,925	881,043	107,769	1,148,905	288,878	1,924,120	—
Service Type Assessment	2,146,901	—	—	—	—	—	—	—	—	—
Other Services	31,557	—	—	2,304,654	1,791,983	151,093	1,537,421	129,628	1,877,603	1,730,641
Sales	—	—	—	8,737,226	7,099,346	564,891	5,833,981	327,547	6,597,032	—
Total Operating Revenues	6,947,682	126,031	27,138,500	57,273,579	38,049,258	3,875,673	40,480,360	7,075,955	61,805,495	27,807,587
Operating Expenses										
Sewage Collection	—	—	330,028	3,103,265	1,651,960	247,033	2,327,123	699,294	4,409,433	—
Sewage Treatment	—	—	6,178,885	13,339,750	7,259,044	957,799	8,843,922	2,419,859	16,209,952	—
Sewage Disposal	—	—	—	—	152,569	—	60,348	48,504	—	—
Solid Waste Disposal	—	—	—	15,858,852	13,072,975	1,020,241	10,592,562	494,364	11,652,821	21,757,886
Administration and General	3,715,226	138,900	2,991,028	15,440,691	9,879,148	985,679	10,299,754	1,631,262	16,122,378	4,523,467
Depreciation and Amortization	1,991,232	39,220	2,786,948	8,305,385	5,769,875	582,481	5,617,717	1,013,340	8,701,963	2,930,279
Other Operating Expenses	—	—	—	623,273	513,785	40,097	416,301	19,429	457,971	1,362,425
Total Operating Expenses	5,706,458	178,120	12,286,889	56,671,216	38,299,356	3,833,330	38,157,727	6,326,052	57,554,518	30,574,057
Operating Income (Loss)	1,241,224	(52,089)	14,851,611	602,363	(250,098)	42,343	2,322,633	749,903	4,250,977	(2,766,470)
Non-Operating Revenues										
Interest Income	31,923	986	1,019,457	4,557,992	3,399,279	359,728	2,867,842	399,001	3,965,780	987,850
Rents, Leases, and Franchises	21,229	—	4,527	226,998	125,725	16,245	150,535	40,002	272,143	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	841,048	5,285,487	3,552,763	407,845	2,714,027	938,232	4,885,455	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	34,823	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	14,048	(25,701)	(5,475)	(591)	12,011	(1,331)	(16,939)	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	6,046	44,930	30,632	3,569	22,916	7,933	40,613	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	296	1,630,510	4,014,979	2,340,899	289,802	2,634,916	655,862	4,637,293	—
Total Non-Operating Revenues	53,152	36,105	3,515,636	14,104,685	9,443,823	1,076,598	8,402,247	2,039,699	13,784,345	987,850
Non-Operating Expenses										
Interest Expense	620,412	20,382	9,435,917	2,300,774	1,404,899	177,989	1,326,244	398,884	2,353,358	712,204
Other Non-Operating Expenses	171,219	—	125,939	295,364	196,459	23,183	184,703	48,278	315,605	96,866
Total Non-Operating Expenses	791,631	20,382	9,561,856	2,596,138	1,601,358	201,172	1,510,947	447,162	2,668,963	809,070
Non-Operating Income (Loss)	(738,479)	15,723	(6,046,220)	11,508,547	7,842,465	875,426	6,891,300	1,592,537	11,115,382	178,780
Income (Loss) Before Operating Transfers	502,745	(36,366)	8,805,391	12,110,910	7,592,367	917,769	9,213,933	2,342,440	15,366,359	(2,587,690)
Operating Transfers In	—	12,500	—	—	—	—	—	—	—	—
Operating Transfers Out	—	12,500	—	—	—	—	—	—	—	—
Net Income (Loss)	\$502,745	\$(36,366)	\$8,805,391	\$12,110,910	\$7,592,367	\$917,769	\$9,213,933	\$2,342,440	\$15,366,359	\$(2,587,690)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	County Sanitation District No. 2-3 (Santa Clara)	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)
Operating Revenues										
Service Charges	\$2,007,313	\$16,374,346	\$28,588,645	\$25,997,981	\$5,440,932	\$—	\$1,014,805	\$2,487,485	\$38,945,017	\$—
Connection Fees	—	587,464	1,423,797	1,202,852	154,167	—	33,765	92,800	1,444,398	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	16,375	—	664,240	778,086	230,231	—	7,785	90,881	1,379,860	—
Sales	—	—	1,840,088	2,518,455	863,466	—	7,528	360,137	4,788,402	—
Total Operating Revenues	2,023,688	16,961,810	32,516,770	30,497,374	6,688,796	—	1,063,883	3,031,303	46,557,677	—
Operating Expenses										
Sewage Collection	—	281,271	2,372,238	2,245,262	268,482	286,839	60,041	349,906	2,883,794	—
Sewage Treatment	1,539,360	4,495,951	10,759,696	8,904,798	1,435,367	—	270,198	368,275	12,514,212	—
Sewage Disposal	—	—	—	—	—	53,779	—	—	—	—
Solid Waste Disposal	—	—	2,924,642	4,306,837	1,561,068	—	—	663,210	8,419,940	—
Administration and General	454,165	2,069,983	8,253,150	7,660,543	2,372,642	5,603	165,054	582,183	11,572,091	2,604
Depreciation and Amortization	30,677	2,469,228	4,709,351	4,218,001	944,136	2,377	200,265	399,248	6,766,169	185
Other Operating Expenses	552,296	—	114,942	169,264	61,352	—	—	26,065	330,914	—
Total Operating Expenses	2,576,498	9,316,433	29,134,019	27,504,705	6,643,047	348,598	695,558	2,388,887	42,487,110	2,789
Operating Income (Loss)	(552,810)	7,645,377	3,382,751	2,992,669	45,749	(348,598)	368,325	642,416	4,070,567	(2,789)
Non-Operating Revenues										
Interest Income	50,107	544,480	1,773,947	1,836,999	600,637	29,554	84,255	171,213	2,651,408	61
Rents, Leases, and Franchises	—	105,500	187,824	148,440	24,383	—	4,439	6,382	209,806	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	947,030	3,089,708	2,683,740	274,815	242,771	473,347	77,732	3,573,037	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(434)	13,574	11,635	4,831	(685)	(1,317)	587	7,704	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	4,914	24,843	22,679	2,496	2,114	4,132	635	30,795	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	767,173	2,952,188	4,044,818	464,809	9,068	73,853	107,654	3,512,889	3,320
Total Non-Operating Revenues	50,107	2,368,663	8,042,084	8,748,311	1,371,971	282,822	638,709	364,203	9,985,639	3,381
Non-Operating Expenses										
Interest Expense	—	7,265,764	1,443,306	1,240,054	245,214	31,800	119,519	32,053	1,794,382	—
Other Non-Operating Expenses	—	99,222	216,337	168,623	34,061	9,251	14,005	4,366	241,240	—
Total Non-Operating Expenses	—	7,364,986	1,659,643	1,408,677	279,275	41,051	133,524	36,419	2,035,622	—
Non-Operating Income (Loss)	50,107	(4,996,323)	6,382,441	7,339,634	1,092,696	241,771	505,185	327,784	7,950,017	3,381
Income (Loss) Before Operating Transfers	(502,703)	2,649,054	9,765,192	10,332,303	1,138,445	(106,827)	873,510	970,200	12,020,584	592
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(502,703)	\$2,649,054	\$9,765,192	\$10,332,303	\$1,138,445	\$(106,827)	\$873,510	\$970,200	\$12,020,584	\$592

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$3,606,706	\$50,579,319	\$91,650	\$20,779,711	\$245,540	\$224,298	\$26,110	\$81,129	\$289,019	\$362,828
Connection Fees	44,347	2,209,233	—	983,762	1,232	—	—	—	56	500
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	1,497,957	—	494,289	—	3,382	—	—	—	5,810
Sales	—	4,716,961	—	1,461,058	—	—	—	—	—	—
Total Operating Revenues	3,651,053	59,003,470	91,650	23,718,820	246,772	227,680	26,110	81,129	289,075	369,138
Operating Expenses										
Sewage Collection	75,661	5,430,953	—	2,106,880	—	—	4	—	54,464	—
Sewage Treatment	—	18,473,875	—	7,095,655	—	—	24,124	—	—	214,811
Sewage Disposal	1,307,225	311,017	—	—	85,522	—	256	—	253,303	—
Solid Waste Disposal	—	7,973,472	—	2,397,691	—	—	—	—	—	—
Administration and General	15,286	15,226,919	123,595	7,436,429	7,616	175,244	1,478	65,249	29,024	54,662
Depreciation and Amortization	1,310,788	9,648,723	—	3,473,532	39,094	—	—	—	29,264	158,492
Other Operating Expenses	—	313,368	—	94,232	—	—	213	—	—	—
Total Operating Expenses	2,708,960	57,378,327	123,595	22,604,419	132,232	175,244	26,075	65,249	366,055	427,965
Operating Income (Loss)	942,093	1,625,143	(31,945)	1,114,401	114,540	52,436	35	15,880	(76,980)	(58,827)
Non-Operating Revenues										
Interest Income	495,304	3,511,686	—	1,123,299	41,236	5,852	346	1,130	909	9,721
Rents, Leases, and Franchises	—	309,582	—	117,832	—	—	—	—	—	2,592
Taxes and Assessments										
Current Secured and Unsecured (1%)	394,930	8,799,236	—	1,681,076	76,097	—	8,514	—	30,590	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	332,302	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(89)	7,271	—	10,661	(189)	—	—	—	36	—
Intergovernmental										
Federal	—	—	—	—	—	—	1	—	—	—
State	3,312	75,093	—	14,029	657	703,676	118	—	247	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	32,568	5,265,830	—	1,945,083	7,430	—	—	—	—	—
Total Non-Operating Revenues	926,025	17,968,698	—	4,891,980	125,231	1,041,830	8,979	1,130	31,782	12,313
Non-Operating Expenses										
Interest Expense	161,801	3,494,106	—	944,993	22,738	116,525	—	495	—	42,052
Other Non-Operating Expenses	21,581	463,659	290	124,603	3,772	1,058,739	—	—	—	—
Total Non-Operating Expenses	183,382	3,957,765	290	1,069,596	26,510	1,175,264	—	495	—	42,052
Non-Operating Income (Loss)	742,643	14,010,933	(290)	3,822,384	98,721	(133,434)	8,979	635	31,782	(29,739)
Income (Loss) Before Operating Transfers	1,684,736	15,636,076	(32,235)	4,936,785	213,261	(80,998)	9,014	16,515	(45,198)	(88,566)
Operating Transfers In	—	—	—	—	—	—	—	—	39,075	—
Operating Transfers Out	—	—	—	—	—	—	9,014	—	—	—
Net Income (Loss)	\$1,684,736	\$15,636,076	\$(32,235)	\$4,936,785	\$213,261	\$(80,998)	\$—	\$16,515	\$(6,123)	\$(88,566)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$100,315	\$450,646	\$—	\$—	\$11,409	\$—	\$436,030	\$—	\$23,129	\$1,200
Connection Fees	—	—	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	90,692	—	—	250	—
Other Services	11,645	—	—	—	—	—	507,616	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	111,960	450,646	—	—	11,409	90,692	943,646	—	23,379	1,200
Operating Expenses										
Sewage Collection	—	—	—	—	—	128,769	—	—	—	245
Sewage Treatment	—	—	34	—	3,708	—	—	—	—	—
Sewage Disposal	—	—	—	—	—	—	370,068	—	—	245
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	159,706	—	—	84	—	—	670,906	—	27,373	—
Depreciation and Amortization	—	—	—	—	7,969	—	—	—	4,495	—
Other Operating Expenses	—	—	—	—	—	—	—	—	(82)	—
Total Operating Expenses	159,706	—	34	84	11,677	128,769	1,040,974	—	31,786	490
Operating Income (Loss)	(47,746)	450,646	(34)	(84)	(268)	(38,077)	(97,328)	—	(8,407)	710
Non-Operating Revenues										
Interest Income	20,868	25,532	988	724	218	969	16,479	1	17	86
Rents, Leases, and Franchises	—	655,367	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	113,455	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	365,872	2,087,449	3,544	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	6,299	20,169	98	—	—	—	—	—	—	—
Intergovernmental										
Federal	12	—	—	—	—	—	—	—	—	—
State	1,791	170,003	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	43,519	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	24	—
Total Non-Operating Revenues	508,297	3,002,039	4,630	724	218	969	16,479	1	41	86
Non-Operating Expenses										
Interest Expense	221,240	—	—	—	—	—	6,935	—	—	—
Other Non-Operating Expenses	24,481	4,138,742	—	—	—	—	9,395	—	—	21
Total Non-Operating Expenses	245,721	4,138,742	—	—	—	—	16,330	—	—	21
Non-Operating Income (Loss)	262,576	(1,136,703)	4,630	724	218	969	149	1	41	65
Income (Loss) Before Operating Transfers	214,830	(686,057)	4,596	640	(50)	(37,108)	(97,179)	1	(8,366)	775
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$214,830	\$(686,057)	\$4,596	\$640	\$(50)	\$(37,108)	\$(97,179)	\$1	\$(8,366)	\$775

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$9,514	\$—	\$8,525	\$—	\$50,247	\$487,535	\$528,675	\$55,512	\$—	\$81,819
Connection Fees	—	—	—	—	—	5,445	3,600	—	—	—
Service Type Assessment	—	—	—	—	—	47,403	—	—	—	—
Other Services	—	—	—	—	—	12,250	487	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	9,514	—	8,525	—	50,247	552,633	532,762	55,512	—	81,819
Operating Expenses										
Sewage Collection	6,483	—	3,153	—	6,859	—	36,708	—	—	—
Sewage Treatment	12,968	—	—	—	13,719	—	348,809	—	—	60,673
Sewage Disposal	3,484	—	3,153	226,821	6,859	—	4,922	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	32,073	—	—	—
Administration and General	941	—	—	—	1,176	600,320	28,557	31,251	—	—
Depreciation and Amortization	—	—	—	—	—	240,599	58,698	—	—	5,541
Other Operating Expenses	—	—	—	—	—	(1,202)	1,774	—	—	—
Total Operating Expenses	23,876	—	6,306	226,821	28,613	839,717	511,541	31,251	—	66,214
Operating Income (Loss)	(14,362)	—	2,219	(226,821)	21,634	(287,084)	21,221	24,261	—	15,605
Non-Operating Revenues										
Interest Income	—	—	226	2,016	486	1,402	753	1,065	334	1,179
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	32,633	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	155,918	—	—	—	—	22,910	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	64	—	38	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	412	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	72	—	—	—	—
Total Non-Operating Revenues	—	64	226	191,017	486	1,474	753	1,065	23,244	1,179
Non-Operating Expenses										
Interest Expense	—	—	—	—	—	18,153	1,220	—	12,375	—
Other Non-Operating Expenses	—	—	53	—	—	—	—	—	—	—
Total Non-Operating Expenses	—	—	53	—	—	18,153	1,220	—	12,375	—
Non-Operating Income (Loss)	—	64	173	191,017	486	(16,679)	(467)	1,065	10,869	1,179
Income (Loss) Before Operating Transfers	(14,362)	64	2,392	(35,804)	22,120	(303,763)	20,754	25,326	10,869	16,784
Operating Transfers In	—	—	—	10,000	—	50,000	—	—	—	—
Operating Transfers Out	—	—	—	10,000	—	50,000	—	—	—	—
Net Income (Loss)	\$(14,362)	\$64	\$2,392	\$(35,804)	\$22,120	\$(303,763)	\$20,754	\$25,326	\$10,869	\$16,784

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$38,632	\$83,833	\$—	\$69,612	\$13,233	\$—	\$—	\$—	\$—	\$—
Connection Fees	—	—	—	—	—	—	—	—	—	38,807
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	468	—	—	—	—	—	—	—	—	3,040
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	39,100	83,833	—	69,612	13,233	—	—	—	—	41,847
Operating Expenses										
Sewage Collection	—	—	—	39,619	10,475	—	—	—	—	15,368
Sewage Treatment	38,859	—	—	—	10,476	44,023	—	—	—	1,235,266
Sewage Disposal	—	—	—	—	—	—	—	—	—	—
Solid Waste Disposal	—	74,877	—	—	—	—	—	—	—	—
Administration and General	4,827	15,653	—	—	—	6,118	24,398	—	14	464,033
Depreciation and Amortization	8,391	—	—	1,357	—	—	—	—	—	285,437
Other Operating Expenses	—	—	—	—	—	—	56	—	13	—
Total Operating Expenses	52,077	90,530	—	40,976	20,951	50,141	24,454	—	27	2,000,104
Operating Income (Loss)	(12,977)	(6,697)	—	28,636	(7,718)	(50,141)	(24,454)	—	(27)	(1,958,257)
Non-Operating Revenues										
Interest Income	287	573	1,079	23	2,831	(115)	991	257	520	89,537
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	8,169	—	3,352	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	66,868	21,567	—	7,736	1,642,353
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	16	—	7	—	3,349	—	404	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	69	—	55	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	188	—	—	—	—	523,060	—	2,018,690
Total Non-Operating Revenues	287	573	9,521	23	6,245	66,753	25,907	523,317	8,660	3,750,580
Non-Operating Expenses										
Interest Expense	2,033	—	—	—	—	—	—	16,542	—	—
Other Non-Operating Expenses	—	—	691	—	1,187	—	—	87	—	—
Total Non-Operating Expenses	2,033	—	691	—	1,187	—	—	16,629	—	—
Non-Operating Income (Loss)	(1,746)	573	8,830	23	5,058	66,753	25,907	506,688	8,660	3,750,580
Income (Loss) Before Operating Transfers	(14,723)	(6,124)	8,830	28,659	(2,660)	16,612	1,453	506,688	8,633	1,792,323
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(14,723)	\$(6,124)	\$8,830	\$28,659	\$(2,660)	\$16,612	\$1,453	\$506,688	\$8,633	\$1,792,323

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$492,974	\$485,308	\$109,873	\$32,162	\$—	\$246,769	\$417,774	\$—	\$61,722	\$975
Connection Fees	—	—	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	430	—	—	—	—	380	—	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	493,404	485,308	109,873	32,162	—	247,149	417,774	—	61,722	975
Operating Expenses										
Sewage Collection	388,582	156,742	36,746	7,898	—	35,051	166,709	—	—	—
Sewage Treatment	61,079	313,485	73,493	21,134	—	137,283	66,821	161,285	6,225	—
Sewage Disposal	—	156,742	36,747	—	—	—	49,179	—	29,614	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	7,698	—
Administration and General	41,964	26,394	10,237	6,216	914	27,111	79,904	36,893	14,435	9,437
Depreciation and Amortization	66,305	—	—	—	—	138,417	162,768	—	6,825	—
Other Operating Expenses	—	—	—	2,546	6	—	—	135,049	3,923	—
Total Operating Expenses	557,930	653,363	157,223	37,794	920	337,862	525,381	333,227	68,720	9,437
Operating Income (Loss)	(64,526)	(168,055)	(47,350)	(5,632)	(920)	(90,713)	(107,607)	(333,227)	(6,998)	(8,462)
Non-Operating Revenues										
Interest Income	5,491	8,545	32	28	158	8,311	1,347	—	275	1,018
Rents, Leases, and Franchises	—	—	—	—	—	3,822	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	375	—	—	—	—	—	2,863
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	953	—	—	842,255	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,299	—	—	—	50	2,880	—	(13,592)	—	13
Intergovernmental										
Federal	—	—	—	—	—	5,196	—	—	—	—
State	—	—	—	5	—	—	—	—	—	28
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	1,584	—	—	—	118,056	—	—
Total Non-Operating Revenues	6,790	8,545	32	1,992	1,161	20,209	1,347	946,719	275	3,922
Non-Operating Expenses										
Interest Expense	—	—	—	—	—	—	—	538,935	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	30,353	1,862	—
Total Non-Operating Expenses	—	—	—	—	—	—	—	569,288	1,862	—
Non-Operating Income (Loss)	6,790	8,545	32	1,992	1,161	20,209	1,347	377,431	(1,587)	3,922
Income (Loss) Before Operating Transfers	(57,736)	(159,510)	(47,318)	(3,640)	241	(70,504)	(106,260)	44,204	(8,585)	(4,540)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(57,736)	\$(159,510)	\$(47,318)	\$(3,640)	\$241	\$(70,504)	\$(106,260)	\$44,204	\$(8,585)	\$(4,540)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$272,161	\$595,771	\$—	\$—	\$295,857	\$—	\$256,959	\$—	\$—	\$—
Connection Fees	—	1,077,357	—	—	—	—	83,579	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	219,815	—	—
Other Services	—	—	—	—	—	—	80,855	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	272,161	1,673,128	—	—	295,857	—	421,393	219,815	—	—
Operating Expenses										
Sewage Collection	8,507	9,848	—	—	—	—	—	98,097	—	—
Sewage Treatment	43,892	257,618	—	—	—	—	70,635	62,151	—	(3,304)
Sewage Disposal	753	—	241,024	—	—	—	37,672	22,543	549,543	—
Solid Waste Disposal	—	—	—	289,171	—	—	—	—	—	—
Administration and General	10,981	186,367	1,691	180	281,737	14	149,914	6,387	40,340	—
Depreciation and Amortization	—	193,988	—	—	2,459	—	11,348	2,796	—	—
Other Operating Expenses	17,885	—	200	—	—	12	9,418	—	—	—
Total Operating Expenses	82,018	647,821	242,915	289,351	284,196	26	278,987	191,974	589,883	(3,304)
Operating Income (Loss)	190,143	1,025,307	(242,915)	(289,351)	11,661	(26)	142,406	27,841	(589,883)	3,304
Non-Operating Revenues										
Interest Income	1,640	87,470	930	9,352	1,530	228	5,978	498	—	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	868	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	141,365	—	—	647	—	—	589,883	—
Special Assessments	—	—	—	—	—	—	3,533	—	—	—
Prior Year and Penalties	—	3,525	22,389	69	—	11	7,036	—	—	—
Intergovernmental										
Federal	—	1,813,992	—	—	—	—	—	—	—	—
State	1	(253,800)	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	911	54,000	—	—	—	—	—	—	—
Total Non-Operating Revenues	2,509	1,652,098	218,684	9,421	1,530	886	16,547	498	589,883	—
Non-Operating Expenses										
Interest Expense	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	—	1,385,327	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	—	1,385,327	—	—	—	—	—	—	—	—
Non-Operating Income (Loss)	2,509	266,771	218,684	9,421	1,530	886	16,547	498	589,883	—
Income (Loss) Before Operating Transfers	192,652	1,292,078	(24,231)	(279,930)	13,191	860	158,953	28,339	—	3,304
Operating Transfers In	—	—	—	—	—	—	90,500	—	—	—
Operating Transfers Out	—	—	—	—	—	—	90,500	—	—	—
Net Income (Loss)	\$192,652	\$1,292,078	\$(24,231)	\$(279,930)	\$13,191	\$860	\$158,953	\$28,339	\$—	\$3,304

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$352,252	\$305,119	\$—	\$795,552	\$—	\$—	\$86,679	\$—	\$1,693,558	\$137,044
Connection Fees	681	—	—	2,083	—	—	—	—	4,721	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	1,264	—	—	3,518	—	—	—	—	369	16,381
Sales	—	—	—	—	12,435	—	—	—	—	—
Total Operating Revenues	354,197	305,119	—	801,153	12,435	—	86,679	—	1,698,648	153,425
Operating Expenses										
Sewage Collection	86,606	276,220	—	259,010	—	—	—	—	111,876	39,694
Sewage Treatment	—	—	—	—	—	—	—	—	223,751	375,978
Sewage Disposal	42,660	—	—	—	—	739	—	—	111,876	6,506
Solid Waste Disposal	—	—	—	—	829,329	—	—	—	—	—
Administration and General	152,867	—	1,573	441,018	23,217	92	25,162	—	1,121,033	34,620
Depreciation and Amortization	51,794	23,436	—	88,940	—	—	—	2,281	108,169	53,178
Other Operating Expenses	—	—	15	—	—	—	—	—	—	—
Total Operating Expenses	333,927	299,656	1,588	788,968	852,546	831	25,162	2,281	1,676,705	509,976
Operating Income (Loss)	20,270	5,463	(1,588)	12,185	(840,111)	(831)	61,517	(2,281)	21,943	(356,551)
Non-Operating Revenues										
Interest Income	5,901	326	240	8,521	8,960	19	2,521	—	21,204	1,151
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	92,227	199,333
Voter Approved Taxes	—	—	—	—	—	—	—	9,747	—	—
Property Assessments	225,958	—	870	—	874,281	—	—	—	—	—
Special Assessments	—	—	—	7,070	—	—	—	—	18,238	—
Prior Year and Penalties	—	—	85	14,022	—	—	—	19	937	(402)
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	299,574	—	—	109	—	1,709
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	28	—	—	—	—	—	—	—	32,656	—
Total Non-Operating Revenues	231,887	326	1,195	29,613	1,182,815	19	2,521	9,875	165,262	201,791
Non-Operating Expenses										
Interest Expense	141,006	—	—	—	—	—	—	1,020	—	461
Other Non-Operating Expenses	4,953	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	145,959	—	—	—	—	—	—	1,020	—	461
Non-Operating Income (Loss)	85,928	326	1,195	29,613	1,182,815	19	2,521	8,855	165,262	201,330
Income (Loss) Before Operating Transfers	106,198	5,789	(393)	41,798	342,704	(812)	64,038	6,574	187,205	(155,221)
Operating Transfers In	—	—	—	56,476	—	—	—	—	167,319	50,400
Operating Transfers Out	—	—	—	56,476	—	—	—	—	167,319	—
Net Income (Loss)	\$106,198	\$5,789	\$(393)	\$41,798	\$342,704	\$(812)	\$64,038	\$6,574	\$187,205	\$(104,821)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$423,245	\$867,099	\$—	\$48,974	\$897,455	\$1,082,569	\$130,482	\$19,543	\$239,086	\$9,848,905
Connection Fees	—	3,137	—	—	2,609	—	15,000	—	—	—
Service Type Assessment	—	—	—	—	—	—	1,604	—	—	—
Other Services	—	4,944	—	—	75	—	—	—	—	619,628
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	423,245	875,180	—	48,974	900,139	1,082,569	147,086	19,543	239,086	10,468,533
Operating Expenses										
Sewage Collection	—	—	—	—	—	—	—	7,018	—	—
Sewage Treatment	222,567	—	—	—	175,694	—	—	—	81,010	—
Sewage Disposal	—	—	—	—	93,775	—	—	7,018	43,048	—
Solid Waste Disposal	—	—	136,552	—	—	810,526	—	—	—	10,472,977
Administration and General	—	763,298	—	97,211	597,442	411,183	187,052	—	216,189	—
Depreciation and Amortization	63,401	—	12,374	—	116,662	—	86,459	—	43,894	1,692,516
Other Operating Expenses	—	1,421,779	444	—	—	28,298	653	—	—	—
Total Operating Expenses	285,968	2,185,077	149,370	97,211	983,573	1,250,007	274,164	14,036	384,141	12,165,493
Operating Income (Loss)	137,277	(1,309,897)	(149,370)	(48,237)	(83,434)	(167,438)	(127,078)	5,507	(145,055)	(1,696,960)
Non-Operating Revenues										
Interest Income	813	35,511	4,381	365	11,351	32,431	10,302	64	7,052	45,812
Rents, Leases, and Franchises	—	—	—	—	—	99,211	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	18,067	—	596,392	—	—	51,881	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	121,429	—	—	—	—	—	—	—
Special Assessments	—	88,197	—	—	10,931	—	—	—	6,148	—
Prior Year and Penalties	—	44,554	6,923	1,302	25,346	—	—	—	32,840	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	119	—	3,925	—	—	648	289,234
Other Governmental Agencies	—	—	—	—	—	250	—	—	—	—
Other Non-Operating Revenues	—	606,301	—	—	8,753	—	—	—	764	—
Total Non-Operating Revenues	813	774,563	132,733	19,853	56,381	732,209	10,302	64	99,333	335,046
Non-Operating Expenses										
Interest Expense	—	—	—	9,498	69,645	—	—	—	—	48,366
Other Non-Operating Expenses	—	(88,766)	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	—	(88,766)	—	9,498	69,645	—	—	—	—	48,366
Non-Operating Income (Loss)	813	863,329	132,733	10,355	(13,264)	732,209	10,302	64	99,333	286,680
Income (Loss) Before Operating Transfers	138,090	(446,568)	(16,637)	(37,882)	(96,698)	564,771	(116,776)	5,571	(45,722)	(1,410,280)
Operating Transfers In	—	18,815	—	—	118,026	—	—	—	—	—
Operating Transfers Out	—	70,227	—	—	118,026	—	—	—	25,046	—
Net Income (Loss)	\$138,090	\$(497,980)	\$(16,637)	\$(37,882)	\$(96,698)	\$564,771	\$(116,776)	\$5,571	\$(70,768)	\$(1,410,280)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$924	\$—	\$250,307	\$206,600	\$2,713,817	\$2,383,510	\$1,247,020	\$1,822,655	\$12,302,450	\$8,035,342
Connection Fees	—	—	118,928	—	—	9,987	1,617	3,318	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	—	54,229	8,300	191,235	12,840	5,900	—	110,431
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	924	—	369,235	260,829	2,722,117	2,584,732	1,261,477	1,831,873	12,302,450	8,145,773
Operating Expenses										
Sewage Collection	104	—	56,409	3,082	490,329	—	217,334	318,177	9,643,923	—
Sewage Treatment	—	—	90,337	20,637	—	—	685,036	972,853	—	5,675,418
Sewage Disposal	104	—	89,162	—	—	—	—	—	—	—
Solid Waste Disposal	—	1	—	—	590,575	—	—	—	—	—
Administration and General	—	1	223,937	139,120	1,406,521	2,936,476	308,609	156,771	1,328,644	1,006,592
Depreciation and Amortization	—	—	—	89,102	762,138	483,748	266,113	16,108	1,674,200	426,366
Other Operating Expenses	—	—	—	—	—	—	66,033	30,069	—	1,502,634
Total Operating Expenses	208	2	459,845	251,941	3,249,563	3,420,224	1,543,125	1,493,978	12,646,767	8,611,010
Operating Income (Loss)	716	(2)	(90,610)	8,888	(527,446)	(835,492)	(281,648)	337,895	(344,317)	(465,237)
Non-Operating Revenues										
Interest Income	168	21	2,322	422	133	45,494	7,566	20,353	199,219	105,440
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	984,148	15,430	49,105	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	425	—	—	—	—	270,876	—	—	—
Special Assessments	—	—	—	—	—	46,630	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	10,323	—	19,134	—	—
Intergovernmental										
Federal	—	—	—	1,155,227	—	—	—	—	—	—
State	—	—	—	584,865	—	13,443	2,500	325	—	—
Other Governmental Agencies	—	—	—	—	—	—	57,269	—	—	—
Other Non-Operating Revenues	—	—	—	—	80,210	—	—	—	51,451	—
Total Non-Operating Revenues	168	446	2,322	1,740,514	80,343	1,100,038	353,641	88,917	250,670	105,440
Non-Operating Expenses										
Interest Expense	—	—	—	41,484	—	—	88,102	6,012	—	—
Other Non-Operating Expenses	53	—	—	—	—	20,426	—	—	266,268	—
Total Non-Operating Expenses	53	—	—	41,484	—	20,426	88,102	6,012	266,268	—
Non-Operating Income (Loss)	115	446	2,322	1,699,030	80,343	1,079,612	265,539	82,905	(15,598)	105,440
Income (Loss) Before Operating Transfers	831	444	(88,288)	1,707,918	(447,103)	244,120	(16,109)	420,800	(359,915)	(359,797)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$831	\$444	\$(88,288)	\$1,707,918	\$(447,103)	\$244,120	\$(16,109)	\$420,800	\$(359,915)	\$(359,797)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Service Charges	\$451,786	\$103,221	\$—	\$365,571	\$2,489,011	\$525,320	\$645,323	\$22,114,855	\$1,100,696	\$70,892
Connection Fees	5,867	—	500	—	—	—	—	2,160,678	30,176	—
Service Type Assessment	—	—	—	—	—	—	—	—	15,926	—
Other Services	—	—	—	—	878	15,601	620	2,564,645	19,132	—
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	457,653	103,221	500	365,571	2,489,889	540,921	645,943	26,840,178	1,165,930	70,892
Operating Expenses										
Sewage Collection	25,503	35,201	—	—	—	220,982	—	354,284	—	37,840
Sewage Treatment	205,228	33,200	—	367,403	—	112,658	—	19,142,924	—	—
Sewage Disposal	—	640	10,683	—	—	—	527,098	—	316,082	—
Solid Waste Disposal	—	—	—	—	1,913,386	77,913	—	494,158	—	—
Administration and General	126,366	24,462	738	—	832,717	110,000	65,148	—	347,548	26,964
Depreciation and Amortization	197,568	22,530	—	85,509	110,267	126,992	320,000	5,990,441	71,449	523
Other Operating Expenses	—	—	912	—	18,333	—	—	638,462	688	—
Total Operating Expenses	554,665	116,033	12,333	452,912	2,874,703	648,545	912,246	26,620,269	735,767	65,327
Operating Income (Loss)	(97,012)	(12,812)	(11,833)	(87,341)	(384,814)	(107,624)	(266,303)	219,909	430,163	5,565
Non-Operating Revenues										
Interest Income	4,438	3,252	—	(5,894)	3,229	—	154	275,653	18,583	786
Rents, Leases, and Franchises	—	—	—	—	186,660	—	—	35,773	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	8,790	24,293	—	—	38,357	1,564,883	18,379	3,447
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	7,495	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	1,096,765	—	57,436	—	1,478,384	—	—
State	—	—	51	208	148,349	—	2,000	419,329	—	30
Other Governmental Agencies	18,371	—	—	—	—	—	—	355,944	—	—
Other Non-Operating Revenues	—	60,395	—	11,147	—	—	—	—	—	—
Total Non-Operating Revenues	22,809	63,647	16,336	1,126,519	338,238	57,436	40,511	4,129,966	36,962	4,263
Non-Operating Expenses										
Interest Expense	—	6,835	—	10,282	114,541	34,454	—	1,174,581	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	—	6,835	—	10,282	114,541	34,454	—	1,174,581	—	—
Non-Operating Income (Loss)	22,809	56,812	16,336	1,116,237	223,697	22,982	40,511	2,955,385	36,962	4,263
Income (Loss) Before Operating Transfers	(74,203)	44,000	4,503	1,028,896	(161,117)	(84,642)	(225,792)	3,175,294	467,125	9,828
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(74,203)	\$44,000	\$4,503	\$1,028,896	\$(161,117)	\$(84,642)	\$(225,792)	\$3,175,294	\$467,125	\$9,828

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	Earlilmart Public Utility District	East Bay Dischargers Authority	East Bay Municipal Utility District	East Independence Sanitary District (Inyo)	East Niles Community Services District
Operating Revenues										
Service Charges	\$—	\$265,253	\$1,456,175	\$797,926	\$16,884,902	\$341,599	\$3,095,500	\$50,462,000	\$5,887	\$1,273,903
Connection Fees	101,505	—	900	—	14,737,162	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	6,500	—	—	—	2,420,236	—	19,934	9,851,000	—	180
Sales	569,420	—	—	—	—	—	54,000	—	—	—
Total Operating Revenues	677,425	265,253	1,457,075	797,926	34,042,300	341,599	3,169,434	60,313,000	5,887	1,274,083
Operating Expenses										
Sewage Collection	582,978	48,697	34,655	537,734	1,408,818	110,131	—	13,353,000	2,604	—
Sewage Treatment	—	—	683,966	—	8,697,423	—	—	14,564,000	—	367,841
Sewage Disposal	—	—	23,131	—	6,031,511	—	2,686,780	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	10,640,000	—	—
Administration and General	38,091	24,491	581,771	16,400	3,215,392	207,928	729,458	8,617,000	1,540	—
Depreciation and Amortization	478,211	—	286,545	141,259	4,806,720	60,840	899,654	13,555,000	—	180,000
Other Operating Expenses	—	3,459	—	17,337	—	—	—	—	—	593,776
Total Operating Expenses	1,099,280	76,647	1,610,068	712,730	24,159,864	378,899	4,315,892	60,729,000	4,144	1,141,617
Operating Income (Loss)	(421,855)	188,606	(152,993)	85,196	9,882,436	(37,300)	(1,146,458)	(416,000)	1,743	132,466
Non-Operating Revenues										
Interest Income	995	9,155	390	1,621	314,206	11,684	22,186	2,026,000	234	8,327
Rents, Leases, and Franchises	—	—	—	—	—	1,925	—	38,000	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	24,233	110,574	—	—	10,169	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	9,424	51	—	—	229	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	160	846	—	—	126	—	—	—	—
Other Governmental Agencies	—	—	330,123	—	—	9,675	411,248	—	—	—
Other Non-Operating Revenues	—	—	54,985	—	608,248	—	360,336	1,623,000	—	—
Total Non-Operating Revenues	995	42,972	496,969	1,621	922,454	33,808	793,770	3,687,000	234	8,327
Non-Operating Expenses										
Interest Expense	—	—	146,238	138,299	762,972	—	—	14,143,000	—	50,574
Other Non-Operating Expenses	1,847	—	—	—	—	—	411,248	(45,000)	—	—
Total Non-Operating Expenses	1,847	—	146,238	138,299	762,972	—	411,248	14,098,000	—	50,574
Non-Operating Income (Loss)	(852)	42,972	350,731	(136,678)	159,482	33,808	382,522	(10,411,000)	234	(42,247)
Income (Loss) Before Operating Transfers	(422,707)	231,578	197,738	(51,482)	10,041,918	(3,492)	(763,936)	(10,827,000)	1,977	90,219
Operating Transfers In	—	—	—	—	—	—	—	11,455,000	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(422,707)	\$231,578	\$197,738	\$(51,482)	\$10,041,918	\$(3,492)	\$(763,936)	\$628,000	\$1,977	\$90,219

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	East Orosi Community Services District	East Otay 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)
Operating Revenues										
Service Charges	\$56,008	\$62,597	\$3,872,268	\$604,082	\$9,513,229	\$62,840,013	\$775,557	\$249,002	\$17,876,716	\$—
Connection Fees	—	21,840	—	—	—	7,735,293	106,200	—	1,209,129	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	154,019
Other Services	2,811	—	194,038	12,238	4,363	1,904,884	7,089	4,199	—	—
Sales	—	—	—	—	—	4,504,923	—	—	23,657	—
Total Operating Revenues	58,819	84,437	4,066,306	616,320	9,517,592	76,985,113	888,846	253,201	19,109,502	154,019
Operating Expenses										
Sewage Collection	—	—	—	—	446,262	12,360,964	12,530	103,449	4,542,143	210,000
Sewage Treatment	15,082	—	902,657	290,448	5,995,720	30,914,182	357,579	—	10,491,584	—
Sewage Disposal	1,135	62,888	—	—	—	4,076,239	880	241,381	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	22,125	—	729,013	337,067	2,857,273	13,178,326	345,511	256,338	40,372	8,670
Depreciation and Amortization	25,416	20,138	304,581	207,528	640,005	33,860,505	193,702	111,730	6,211,643	4,681
Other Operating Expenses	—	—	1,164,113	—	—	4,414,211	—	—	3,209,349	—
Total Operating Expenses	63,758	83,026	3,100,364	835,043	9,939,260	98,804,427	910,202	712,898	24,495,091	223,351
Operating Income (Loss)	(4,939)	1,411	965,942	(218,723)	(421,668)	(21,819,314)	(21,356)	(459,697)	(5,385,589)	(69,332)
Non-Operating Revenues										
Interest Income	566	2,439	85,457	5,964	70,891	2,840,162	10,772	39,415	411,668	2,294
Rents, Leases, and Franchises	—	—	—	—	—	—	—	524,544	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	462,538	—	—	5,753,715	—	510,116	3,945,029	17,373
Voter Approved Taxes	—	—	—	—	—	2,701,201	—	—	—	—
Property Assessments	—	—	—	122,061	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	226,481	—	5,471	—	—
Intergovernmental										
Federal	—	—	—	—	—	4,148,047	—	—	—	—
State	—	—	5,000	—	—	1,399,471	—	8,059	43,680	154
Other Governmental Agencies	—	—	—	—	—	3,071,652	—	—	—	6
Other Non-Operating Revenues	—	42,358	—	—	—	1,934,578	—	—	20,713	—
Total Non-Operating Revenues	566	44,797	552,995	128,025	70,891	22,075,307	10,772	1,087,605	4,421,090	19,827
Non-Operating Expenses										
Interest Expense	2,067	—	115,822	64,069	27,000	9,995,034	—	—	6,987,988	—
Other Non-Operating Expenses	—	—	—	—	—	2,843,367	—	4,000	—	—
Total Non-Operating Expenses	2,067	—	115,822	64,069	27,000	12,838,401	—	4,000	6,987,988	—
Non-Operating Income (Loss)	(1,501)	44,797	437,173	63,956	43,891	9,236,906	10,772	1,083,605	(2,566,898)	19,827
Income (Loss) Before Operating Transfers	(6,440)	46,208	1,403,115	(154,767)	(377,777)	(12,582,408)	(10,584)	623,908	(7,952,487)	(49,505)
Operating Transfers In	—	—	—	—	—	—	—	—	69,123,864	—
Operating Transfers Out	—	—	—	—	—	—	—	—	69,252,149	—
Net Income (Loss)	\$(6,440)	\$46,208	\$1,403,115	\$(154,767)	\$(377,777)	\$(12,582,408)	\$(10,584)	\$623,908	\$(8,080,772)	\$(49,505)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$7,219,031	\$19,708,487	\$—	\$—	\$1,351,476	\$210,000	\$12,526,134	\$458,848	\$6,862,627	\$4,602,517
Connection Fees	—	1,760,803	—	—	—	—	—	—	—	56,860
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	1,089,094	1,123,144	—	—	7,780	—	—	—	18,413	62,973
Sales	112,705	—	—	—	—	—	—	—	—	—
Total Operating Revenues	8,420,830	22,592,434	—	—	1,359,256	210,000	12,526,134	458,848	6,881,040	4,722,350
Operating Expenses										
Sewage Collection	1,262,909	2,444,491	—	—	158,942	—	1,552,275	396,374	2,112,334	796,669
Sewage Treatment	2,980,577	7,250,584	—	—	676,513	89,423	8,502,433	—	1,427,745	1,996,653
Sewage Disposal	—	—	—	119,195	—	—	677,408	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	1,390,690	4,907,143	151,426	520,249	150,630	29,808	1,865,690	90,800	997,912	782,793
Depreciation and Amortization	1,719,858	6,016,230	15,895	135,690	—	—	6,000,000	96,603	893,033	169,150
Other Operating Expenses	—	—	—	396,968	20,719	—	—	—	—	84,339
Total Operating Expenses	7,354,034	20,618,448	167,321	1,172,102	1,006,804	119,231	18,597,806	583,777	5,431,024	3,829,604
Operating Income (Loss)	1,066,796	1,973,986	(167,321)	(1,172,102)	352,452	90,769	(6,071,672)	(124,929)	1,450,016	892,746
Non-Operating Revenues										
Interest Income	63,367	116,476	3,379	20,513	17,585	1,283	24,740	2,856	172,530	76,552
Rents, Leases, and Franchises	59,957	—	1,007	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	232,669	—	210,087	1,295,899	19,948	16,207	—	17,771	—	360,322
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7,105	—	6,170	630	19	80	—	6	—	140,810
Intergovernmental										
Federal	—	—	—	—	—	9	—	—	—	—
State	1,975	—	1,463	36,760	96	250	—	515	—	2,448
Other Governmental Agencies	—	663,899	—	—	—	5,892	—	101	—	244
Other Non-Operating Revenues	38,320	—	—	15,930	—	13,955	—	—	105,795	—
Total Non-Operating Revenues	403,393	780,375	222,106	1,369,732	37,648	37,676	24,740	21,249	278,325	580,376
Non-Operating Expenses										
Interest Expense	260,735	5,907,024	—	—	—	—	—	64,990	—	—
Other Non-Operating Expenses	—	404,022	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	260,735	6,311,046	—	—	—	—	—	64,990	—	—
Non-Operating Income (Loss)	142,658	(5,530,671)	222,106	1,369,732	37,648	37,676	24,740	(43,741)	278,325	580,376
Income (Loss) Before Operating Transfers	1,209,454	(3,556,685)	54,785	197,630	390,100	128,445	(6,046,932)	(168,670)	1,728,341	1,473,122
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	1,209,454	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$—	\$(3,556,685)	\$54,785	\$197,630	\$390,100	\$128,445	\$(6,046,932)	\$(168,670)	\$1,728,341	\$1,473,122

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Service Charges	\$675,282	\$20,351,107	\$109,800	\$4,162,654	\$13,625	\$172,004	\$5,366,872	\$—	\$713,277	\$2,528,805
Connection Fees	—	1,222,652	—	98,726	—	—	—	—	44,066	30,399
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	1,368	—	4,052	14,669	—	—	—	73,268	—	244,796
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	676,650	21,573,759	113,852	4,276,049	13,625	172,004	5,366,872	73,268	757,343	2,804,000
Operating Expenses										
Sewage Collection	131,711	2,662,722	5,047	943,405	—	103,979	—	149,991	—	73,550
Sewage Treatment	183,042	12,068,443	20,410	971,492	—	—	—	358,346	439,557	1,150,977
Sewage Disposal	28,601	—	—	827,568	—	—	—	—	—	—
Solid Waste Disposal	10,196	—	—	—	—	—	—	—	—	—
Administration and General	95,343	1,710,678	91,183	1,501,790	3,107	55,819	5,939,822	17,552	56,157	853,753
Depreciation and Amortization	143,467	6,653,717	38,474	806,903	—	77,805	—	53,855	287,281	308,506
Other Operating Expenses	14,772	458,838	—	—	—	—	—	—	—	—
Total Operating Expenses	607,132	23,554,398	155,114	5,051,158	3,107	237,603	5,939,822	579,744	782,995	2,386,786
Operating Income (Loss)	69,518	(1,980,639)	(41,262)	(775,109)	10,518	(65,599)	(572,950)	(506,476)	(25,652)	417,214
Non-Operating Revenues										
Interest Income	15,176	61,264	—	71,213	—	1,310	90,212	10,652	1,088	1,635
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	10,408	722,104	—	—	1,652,787	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	147,943	12,381	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	100	7,222	—	—	14,244	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	107,353	—	—	—	162	—	—	—	383,424
Total Non-Operating Revenues	15,176	168,617	10,508	800,539	—	1,472	1,905,186	23,033	1,088	385,059
Non-Operating Expenses										
Interest Expense	13,090	402,990	5,100	322,991	—	862	—	—	131,187	38,479
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	13,090	402,990	5,100	322,991	—	862	—	—	131,187	38,479
Non-Operating Income (Loss)	2,086	(234,373)	5,408	477,548	—	610	1,905,186	23,033	(130,099)	346,580
Income (Loss) Before Operating Transfers	71,604	(2,215,012)	(35,854)	(297,561)	10,518	(64,989)	1,332,236	(483,443)	(155,751)	763,794
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$71,604	\$(2,215,012)	\$(35,854)	\$(297,561)	\$10,518	\$(64,989)	\$1,332,236	\$(483,443)	\$(155,751)	\$763,794

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Service Charges	\$664,836	\$668,086	\$33,071	\$18,392	\$133,697	\$—	\$321,368	\$8,221,423	\$331,770	\$97,480
Connection Fees	(4,288)	—	—	—	—	—	—	38,644	—	6,520
Service Type Assessment	—	—	4,894	493	—	—	—	—	—	—
Other Services	(17,320)	—	133	—	—	—	1,948	—	22,596	88,657
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	643,228	668,086	38,098	18,885	133,697	—	323,316	8,260,067	354,366	192,657
Operating Expenses										
Sewage Collection	264,772	—	2,550	1,147	82,446	—	49,131	2,689,399	—	10,217
Sewage Treatment	5,366	646,667	22,575	25,694	159,079	—	50,457	—	—	13,657
Sewage Disposal	—	—	1,275	574	(563)	—	—	—	220,830	—
Solid Waste Disposal	—	—	—	—	—	—	—	2,061,271	—	—
Administration and General	213,657	—	5,919	5,305	92,638	—	113,899	1,444,683	38,970	67,268
Depreciation and Amortization	120,574	141,809	—	4,165	96,299	—	65,687	1,431,726	32,230	20,315
Other Operating Expenses	—	—	7,142	—	15,359	—	—	—	—	—
Total Operating Expenses	604,369	788,476	39,461	36,885	445,258	—	279,174	7,627,079	292,030	111,457
Operating Income (Loss)	38,859	(120,390)	(1,363)	(18,000)	(311,561)	—	44,142	632,988	62,336	81,200
Non-Operating Revenues										
Interest Income	25,333	17,593	316	397	13,137	18,173	2,577	487,447	899	2,718
Rents, Leases, and Franchises	—	—	—	—	—	—	—	1,444,685	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	39,609	—	10,559	15,834	90,875	—	21,517	2,279,983	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	71	84,897	—	—
Intergovernmental										
Federal	—	—	—	2	—	—	—	—	—	—
State	400	—	138	213	1,223	—	1,717,774	18,874	—	—
Other Governmental Agencies	—	—	1	—	—	330,000	—	100,000	—	—
Other Non-Operating Revenues	—	—	—	—	406,257	—	—	6,422	—	—
Total Non-Operating Revenues	65,342	17,593	11,014	16,446	511,492	348,173	1,741,939	4,422,308	899	2,718
Non-Operating Expenses										
Interest Expense	39,323	—	—	—	—	—	6,317	1,004,975	—	259
Other Non-Operating Expenses	—	—	—	—	—	311,816	—	103,493	—	—
Total Non-Operating Expenses	39,323	—	—	—	—	311,816	6,317	1,108,468	—	259
Non-Operating Income (Loss)	26,019	17,593	11,014	16,446	511,492	36,357	1,735,622	3,313,840	899	2,459
Income (Loss) Before Operating Transfers	64,878	(102,797)	9,651	(1,554)	199,931	36,357	1,779,764	3,946,828	63,235	83,659
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$64,878	\$(102,797)	\$9,651	\$(1,554)	\$199,931	\$36,357	\$1,779,764	\$3,946,828	\$63,235	\$83,659

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Service Charges	\$154,975	\$8,405,912	\$2,299,610	\$558,254	\$1,057,994	\$917,963	\$—	\$60,048	\$130,550	\$1,438,199
Connection Fees	—	41,295	151,820	—	23,500	8,282	—	—	—	28,000
Service Type Assessment	—	—	—	—	—	—	—	—	—	406,703
Other Services	—	1,908,828	137,283	60,793	—	2,320	—	—	10,233	8,252
Sales	—	—	—	—	—	—	—	(112)	—	3,094
Total Operating Revenues	154,975	10,356,035	2,588,713	619,047	1,081,494	928,565	—	59,936	140,783	1,884,248
Operating Expenses										
Sewage Collection	44,882	1,137,156	603,132	—	221,112	47,296	—	—	107,985	504,317
Sewage Treatment	46,049	3,684,004	1,361,531	207,271	816,469	117,886	91,417	—	61,338	442,286
Sewage Disposal	—	2,105	—	—	—	46,161	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	32,990	1,144,625	674,640	414,043	737,544	605,921	10,157	7,700	48,381	391,793
Depreciation and Amortization	14,773	1,839,793	1,209,314	144,649	220,000	141,842	26,076	60,909	3,400	518,215
Other Operating Expenses	—	294,385	484,709	—	—	—	—	12,135	—	—
Total Operating Expenses	138,694	8,102,068	4,333,326	765,963	1,995,125	959,106	127,650	80,744	221,104	1,856,611
Operating Income (Loss)	16,281	2,253,967	(1,744,613)	(146,916)	(913,631)	(30,541)	(127,650)	(20,808)	(80,321)	27,637
Non-Operating Revenues										
Interest Income	—	81,033	493,892	37,540	18,618	6,876	841	1,005	3	28,336
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	4,365
Taxes and Assessments										
Current Secured and Unsecured (1%)	8,607	114,751	1,658,863	—	458,801	—	3,036	—	17,043	—
Voter Approved Taxes	—	—	—	—	—	31,354	—	—	—	—
Property Assessments	—	—	—	17,515	—	—	106,596	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	275	—	—	—	13	—	—	—
Intergovernmental										
Federal	—	1,500,000	—	—	—	998,214	1	—	—	—
State	35	990	13,850	—	4,634	354,202	47	—	150	—
Other Governmental Agencies	—	—	—	53,000	—	—	1,757	—	—	—
Other Non-Operating Revenues	—	151,007	—	—	440,557	—	5,777	1,968	—	73,711
Total Non-Operating Revenues	8,642	1,847,781	2,166,880	108,055	922,610	1,390,646	118,068	2,973	17,196	106,412
Non-Operating Expenses										
Interest Expense	4,380	16,840	—	116,170	26,285	22,346	11,230	3,254	—	206,530
Other Non-Operating Expenses	—	—	14,406	—	198,000	—	—	19,667	—	—
Total Non-Operating Expenses	4,380	16,840	14,406	116,170	224,285	22,346	11,230	22,921	—	206,530
Non-Operating Income (Loss)	4,262	1,830,941	2,152,474	(8,115)	698,325	1,368,300	106,838	(19,948)	17,196	(100,118)
Income (Loss) Before Operating Transfers	20,543	4,084,908	407,861	(155,031)	(215,306)	1,337,759	(20,812)	(40,756)	(63,125)	(72,481)
Operating Transfers In	—	—	—	—	—	—	—	—	—	4,785
Operating Transfers Out	6,914	—	—	—	—	—	—	—	—	4,785
Net Income (Loss)	\$13,629	\$4,084,908	\$407,861	\$(155,031)	\$(215,306)	\$1,337,759	\$(20,812)	\$(40,756)	\$(63,125)	\$(72,481)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Service Charges	\$532,612	\$473,848	\$—	\$212,391	\$129,247	\$65,597	\$5,760	\$1,460,537	\$1,272,843	\$499,502
Connection Fees	—	—	—	1,500	—	—	—	—	2,853	41,804
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	32,322	—	—	79	500	—	15,920	1,201	—
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	532,612	506,170	—	213,891	129,326	66,097	5,760	1,476,457	1,276,897	541,306
Operating Expenses										
Sewage Collection	349,463	82,586	—	—	—	3,628	11,231	—	138,104	27,678
Sewage Treatment	—	212,967	—	—	—	34,547	—	805,723	369,226	60,891
Sewage Disposal	—	—	—	116,260	123,287	—	—	—	22,183	22,141
Solid Waste Disposal	—	—	—	—	—	—	—	411,601	—	—
Administration and General	194,015	91,797	—	104,870	50,758	17,690	—	118,479	351,447	7,558
Depreciation and Amortization	127,888	266,476	—	24,553	75,973	1,404	—	288,665	—	152,984
Other Operating Expenses	—	—	—	—	397	1,086	—	33,190	—	217,306
Total Operating Expenses	671,366	653,826	—	245,683	250,415	58,355	11,231	1,657,658	880,960	488,558
Operating Income (Loss)	(138,754)	(147,656)	—	(31,792)	(121,089)	7,742	(5,471)	(181,201)	395,937	52,748
Non-Operating Revenues										
Interest Income	(364)	14,288	26	999	4,188	9,742	—	8,713	—	3,485
Rents, Leases, and Franchises	—	—	—	—	—	—	—	13,276	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	13,338	23,361	8,879	—	138,308	—	74,376
Voter Approved Taxes	—	—	—	—	31,208	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	17,623	—
Prior Year and Penalties	—	—	—	—	—	3,063	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	139	898	57	—	2,319	—	667
Other Governmental Agencies	—	—	—	10,816	—	—	—	—	—	—
Other Non-Operating Revenues	—	2,378	—	2,035	—	—	—	11,069	4,515	15
Total Non-Operating Revenues	(364)	16,666	26	27,327	59,655	21,741	—	173,685	22,138	78,543
Non-Operating Expenses										
Interest Expense	—	37,169	—	882	11,332	—	—	39,983	32,096	—
Other Non-Operating Expenses	45,543	8,550	—	3,549	—	—	—	—	—	—
Total Non-Operating Expenses	45,543	45,719	—	4,431	11,332	—	—	39,983	32,096	—
Non-Operating Income (Loss)	(45,907)	(29,053)	26	22,896	48,323	21,741	—	133,702	(9,958)	78,543
Income (Loss) Before Operating Transfers	(184,661)	(176,709)	26	(8,896)	(72,766)	29,483	(5,471)	(47,499)	385,979	131,291
Operating Transfers In	—	—	—	9,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(184,661)	\$(176,709)	\$26	\$104	\$(72,766)	\$29,483	\$(5,471)	\$(47,499)	\$385,979	\$131,291

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Service Charges	\$—	\$3,023,961	\$—	\$—	\$949,729	\$580,499	\$204,097	\$271,122	\$545,153	\$531,698
Connection Fees	—	123,350	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	714,638	—	—	—	—	—	—
Other Services	—	4,687	—	43,079	—	11,240	74,563	—	1,949	—
Sales	558,808	—	—	900,418	—	—	—	—	—	—
Total Operating Revenues	558,808	3,151,998	—	1,658,135	949,729	591,739	278,660	271,122	547,102	531,698
Operating Expenses										
Sewage Collection	—	2,477,906	—	—	—	221,609	59,771	—	—	217,590
Sewage Treatment	314,034	—	—	—	—	—	143,419	—	279,579	278,204
Sewage Disposal	—	—	—	—	—	36,397	—	105,356	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	105,197	—	—
Administration and General	82,378	—	116,993	207,443	—	140,398	84,146	31,664	298,225	63,841
Depreciation and Amortization	158,990	99,081	—	—	—	187,304	84,509	—	174,889	44,442
Other Operating Expenses	—	—	—	725,385	—	—	106,527	—	117,608	—
Total Operating Expenses	555,402	2,576,987	116,993	932,828	—	585,708	478,372	242,217	870,301	604,077
Operating Income (Loss)	3,406	575,011	(116,993)	725,307	949,729	6,031	(199,712)	28,905	(323,199)	(72,379)
Non-Operating Revenues										
Interest Income	775	93,370	—	7,766	—	4,402	792	2,731	17,512	1,855
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	16,691
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	48,728	106,756	—	155,535	175,445
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	693	300	—	5,331	837
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Revenues	775	93,370	—	7,766	—	53,823	107,848	2,731	178,378	194,828
Non-Operating Expenses										
Interest Expense	—	—	1,811	111,718	949,729	47,472	—	—	6,353	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	—	—	1,811	111,718	949,729	47,472	—	—	6,353	—
Non-Operating Income (Loss)	775	93,370	(1,811)	(103,952)	(949,729)	6,351	107,848	2,731	172,025	194,828
Income (Loss) Before Operating Transfers	4,181	668,381	(118,804)	621,355	—	12,382	(91,864)	31,636	(151,174)	122,449
Operating Transfers In	—	290,668	—	278,112	—	—	—	—	—	—
Operating Transfers Out	—	290,668	—	279,348	—	—	—	—	—	—
Net Income (Loss)	\$4,181	\$668,381	\$(118,804)	\$620,119	\$—	\$12,382	\$(91,864)	\$31,636	\$(151,174)	\$122,449

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	Inland Empire Regional Composting Authority	Inland Empire Utilities Agency	Integrated Waste Management Authority	Ironhouse Sanitary District (Contra Costa)	Irvine Ranch Water District	Ivanhoe Public Utility District
Operating Revenues										
Service Charges	\$303,894	\$2,857,961	\$9,662,447	\$322,640	\$—	\$40,028,977	\$1,478,774	\$5,808,923	\$35,646,000	\$278,986
Connection Fees	13,732	11,203	—	—	—	1,486,427	—	44,275	—	4,693
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	1,112	41,968	—	965	6,271,556	28,969	2,859	1,018,129	—	—
Sales	—	7,636	—	—	618,408	—	—	—	9,728,000	—
Total Operating Revenues	318,738	2,918,768	9,662,447	323,605	6,889,964	41,544,373	1,481,633	6,871,327	45,374,000	283,679
Operating Expenses										
Sewage Collection	—	741,178	—	5,005	—	6,521,281	—	2,149,958	3,536,000	58,015
Sewage Treatment	110,853	1,156,013	—	121,579	—	17,208,487	—	616,286	9,001,000	46,615
Sewage Disposal	—	—	—	34,008	—	10,663,787	—	2,022,689	7,174,000	35,848
Solid Waste Disposal	—	—	4,379,550	10,429	4,819,144	—	—	—	11,075,000	—
Administration and General	53,877	527,112	1,914,737	174,839	690,290	15,224,340	1,717,508	1,574,514	7,669,000	86,532
Depreciation and Amortization	12,981	272,987	1,081,613	59,847	2,029,544	23,114,358	—	1,798,114	25,126,000	35,754
Other Operating Expenses	—	—	1,152,824	50,756	—	—	—	—	1,495,000	—
Total Operating Expenses	177,711	2,697,290	8,528,724	456,463	7,538,978	72,732,253	1,717,508	8,161,561	65,076,000	262,764
Operating Income (Loss)	141,027	221,478	1,133,723	(132,858)	(649,014)	(31,187,880)	(235,875)	(1,290,234)	(19,702,000)	20,915
Non-Operating Revenues										
Interest Income	284	8,879	276,175	4,948	35,235	740,171	3,839	87,684	2,065,000	4,740
Rents, Leases, and Franchises	—	—	103,714	—	—	—	—	—	—	4,200
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	100,579	—	21,219,847	—	185,331	12,111,000	58,688
Voter Approved Taxes	10,214	—	—	—	—	11	—	—	8,137,000	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	541,000	1,170
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	51	—	—	1,333	—	271,217	288,963	2,265	—	4,324
Other Governmental Agencies	—	—	—	—	—	6,570,744	—	—	—	—
Other Non-Operating Revenues	—	1,250,359	—	17,180	360	8,792,027	—	4,630,850	4,696,000	4,271
Total Non-Operating Revenues	10,549	1,259,238	379,889	124,040	35,595	37,594,017	292,802	4,906,130	27,550,000	77,393
Non-Operating Expenses										
Interest Expense	1,220	32,603	503,949	—	—	8,540,612	—	664,932	9,190,000	—
Other Non-Operating Expenses	—	—	65,479	98	6,421	5,486,343	—	166,324	838,000	—
Total Non-Operating Expenses	1,220	32,603	569,428	98	6,421	14,026,955	—	831,256	10,028,000	—
Non-Operating Income (Loss)	9,329	1,226,635	(189,539)	123,942	29,174	23,567,062	292,802	4,074,874	17,522,000	77,393
Income (Loss) Before Operating Transfers	150,356	1,448,113	944,184	(8,916)	(619,840)	(7,620,818)	56,927	2,784,640	(2,180,000)	98,308
Operating Transfers In	—	226,382	—	—	—	—	—	—	15,491,000	—
Operating Transfers Out	150,356	—	—	—	—	2,462,221	—	—	2,453,000	—
Net Income (Loss)	\$—	\$1,674,495	\$944,184	\$(8,916)	\$(619,840)	\$(10,083,039)	\$56,927	\$2,784,640	\$10,858,000	\$98,308

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Jamestown Sanitary District (Tuolumne)	Julian County Sanitation District (San Diego)	June Lake Public Utility District	Kensington Square Sewer Maintenance District	Kern Sanitation Authority (Kern)	Kettleman City Community Services District	Keyes Community Services District	Kings County Waste Management Authority	Kingsbury Greens Community Services District	Kirkwood Meadows Public Utilities District
Operating Revenues										
Service Charges	\$757,899	\$220,263	\$349,085	\$66,500	\$278,066	\$422,796	\$826,828	\$6,611,607	\$—	\$1,337,806
Connection Fees	23,295	—	—	—	—	14,410	15	—	—	2,895
Service Type Assessment	—	—	—	—	—	—	—	—	20,554	—
Other Services	—	—	—	300	2,962,606	1,429	15	1,463,016	—	4,385
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	781,194	220,263	349,085	66,800	3,240,672	438,635	826,858	8,074,623	20,554	1,345,086
Operating Expenses										
Sewage Collection	123,813	211,239	70,568	5,000	374,903	47,132	102,693	—	25,694	14,835
Sewage Treatment	385,301	18,583	68,962	21,632	1,404,071	70,699	—	—	—	456,431
Sewage Disposal	108,754	1,327	261	—	50,688	35,349	347,693	—	—	—
Solid Waste Disposal	—	—	—	—	—	153,856	—	2,795,729	—	110,937
Administration and General	178,867	1,751	255,680	5,613	668,752	82,482	260,893	2,219,200	—	231,979
Depreciation and Amortization	161,410	35,466	141,257	—	312,066	23,495	—	—	—	446,546
Other Operating Expenses	—	—	21,624	615	—	—	—	2,287,927	—	424,159
Total Operating Expenses	958,145	268,366	558,352	32,860	2,810,480	413,013	711,279	7,302,856	25,694	1,684,887
Operating Income (Loss)	(176,951)	(48,103)	(209,267)	33,940	430,192	25,622	115,579	771,767	(5,140)	(339,801)
Non-Operating Revenues										
Interest Income	10,905	1,252	30,233	2,976	47,623	16,038	4,572	30,859	230	743
Rents, Leases, and Franchises	—	—	—	—	80,000	—	—	14,118	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	91,148	—	292,384	10,025	—	8,529	1,178	—	—	403,280
Voter Approved Taxes	—	—	1,709	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	3,938	47,682	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,387	—	800	66	—	86	9	—	—	16,000
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	104,940	—	—	—	10,695	—	—	—	—	—
Total Non-Operating Revenues	208,380	1,252	325,126	17,005	186,000	24,653	5,759	44,977	230	420,023
Non-Operating Expenses										
Interest Expense	—	—	3,125	—	—	—	—	233,272	—	19,469
Other Non-Operating Expenses	—	—	—	—	374,107	—	—	—	—	51,082
Total Non-Operating Expenses	—	—	3,125	—	374,107	—	—	233,272	—	70,551
Non-Operating Income (Loss)	208,380	1,252	322,001	17,005	(188,107)	24,653	5,759	(188,295)	230	349,472
Income (Loss) Before Operating Transfers	31,429	(46,851)	112,734	50,945	242,085	50,275	121,338	583,472	(4,910)	9,671
Operating Transfers In	—	—	4,908	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$31,429	\$(46,851)	\$117,642	\$50,945	\$242,085	\$50,275	\$121,338	\$583,472	\$(4,910)	\$9,671

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Lake Oroville Area Public Utility District	Lake Shastina Community Services District	Lakeside County Sanitation District (San Diego)
Operating Revenues										
Service Charges	\$96,116	\$6,928,423	\$5,618,537	\$169,487	\$—	\$—	\$767,240	\$705,610	\$420,596	\$5,492,336
Connection Fees	—	256,841	—	—	—	3,575	—	13	56,931	131,699
Service Type Assessment	—	—	—	—	—	—	—	44,965	—	—
Other Services	—	118,862	72,604	—	—	—	10,110	1,109	—	12,950
Sales	—	—	—	—	—	5,231,592	—	—	—	—
Total Operating Revenues	96,116	7,304,126	5,691,141	169,487	—	5,235,167	777,350	751,697	477,527	5,636,985
Operating Expenses										
Sewage Collection	92,756	542,191	1,150,582	50,840	—	1,114,891	—	529,831	328,526	1,225,545
Sewage Treatment	—	2,259,127	2,356,996	51,147	—	1,178,084	—	—	—	—
Sewage Disposal	—	903,651	—	190,956	—	988,312	137,998	—	—	2,754,801
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	28,768	677,738	1,784,139	83,819	28,353	1,840,797	—	693,523	113,537	370,234
Depreciation and Amortization	17,458	961,345	1,394,414	64,638	59,786	—	299,498	620,427	165,345	380,154
Other Operating Expenses	—	135,548	625,356	—	—	—	—	—	—	—
Total Operating Expenses	138,982	5,479,600	7,311,487	441,400	88,139	5,122,084	437,496	1,843,781	607,408	4,730,734
Operating Income (Loss)	(42,866)	1,824,526	(1,620,346)	(271,913)	(88,139)	113,083	339,854	(1,092,084)	(129,881)	906,251
Non-Operating Revenues										
Interest Income	1,955	46,553	117,416	2,157	11,515	38,674	—	38,812	2,004	99,916
Rents, Leases, and Franchises	—	7,344	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	6,159	—	2,871,633	30,924	—	—	35,212	286,620	—	—
Voter Approved Taxes	—	—	—	—	—	123,751	—	—	—	—
Property Assessments	1,701	—	—	147,228	59,103	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	768	—	—	—
Prior Year and Penalties	7	—	—	2,382	—	82,199	275	—	—	—
Intergovernmental										
Federal	—	14,449	—	630,116	—	—	—	—	—	—
State	212	205,268	38,461	117	—	—	556	4,517	—	—
Other Governmental Agencies	3	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	143,283	32,880	9,400	—	—	3,458	—	373,671	—	—
Total Non-Operating Revenues	153,320	306,494	3,036,910	812,924	70,618	248,082	36,811	703,620	2,004	99,916
Non-Operating Expenses										
Interest Expense	—	179,915	1,118,957	3,384	13,339	24,100	—	202,370	—	—
Other Non-Operating Expenses	—	261,581	144,335	—	—	—	3,258	—	—	—
Total Non-Operating Expenses	—	441,496	1,263,292	3,384	13,339	24,100	3,258	202,370	—	—
Non-Operating Income (Loss)	153,320	(135,002)	1,773,618	809,540	57,279	223,982	33,553	501,250	2,004	99,916
Income (Loss) Before Operating Transfers	110,454	1,689,524	153,272	537,627	(30,860)	337,065	373,407	(590,834)	(127,877)	1,006,167
Operating Transfers In										
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	46,304	—	—	—
Net Income (Loss)	\$110,454	\$1,689,524	\$153,272	\$537,627	\$(30,860)	\$337,065	\$327,103	\$(590,834)	\$(127,877)	\$1,006,167

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Lee Lake Water District	Leland Meadow Water District	Lemon Cove Sanitary District (Tulare)
Operating Revenues										
Service Charges	\$787,436	\$8,834,558	\$16,371,624	\$47,274	\$354,226	\$300,460	\$104,328	\$2,329,272	\$34,318	\$3,807
Connection Fees	600	529,995	448,350	—	—	—	—	—	—	—
Service Type Assessment	125,467	—	—	—	—	—	—	—	—	—
Other Services	—	7,358	30,859	—	—	925	—	222,016	—	—
Sales	—	—	—	—	—	—	1,925	—	—	—
Total Operating Revenues	913,503	9,371,911	16,850,833	47,274	354,226	301,385	106,253	2,551,288	34,318	3,807
Operating Expenses										
Sewage Collection	—	854,508	424,750	4,942	64,003	—	39,389	55,231	7,311	—
Sewage Treatment	118,324	1,490,698	2,938,925	—	105,272	—	—	331,388	18,358	—
Sewage Disposal	—	142,772	813,113	—	—	—	54,582	110,462	—	—
Solid Waste Disposal	—	—	1,640,072	—	92,174	—	—	55,233	9,012	—
Administration and General	123,567	1,696,890	5,116,973	40,579	21,869	195,160	29,337	730,061	13,279	5,805
Depreciation and Amortization	—	1,872,259	4,825,472	3,000	41,308	91,687	29,383	1,014,715	2,288	3,463
Other Operating Expenses	28,178	—	—	2,806	—	—	—	—	1,413	1,451
Total Operating Expenses	270,069	6,057,127	15,759,305	51,327	324,626	286,847	152,691	2,297,090	51,661	10,719
Operating Income (Loss)	643,434	3,314,784	1,091,528	(4,053)	29,600	14,538	(46,438)	254,198	(17,343)	(6,912)
Non-Operating Revenues										
Interest Income	5,640	92,573	174,853	—	852	2,329	95	27,541	18	1,667
Rents, Leases, and Franchises	17,650	25,000	—	—	—	1,500	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	1,009,341	350,483	—	19,071	5,990	4,601	33,843	—	2,290
Voter Approved Taxes	—	—	—	3,307	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	700	—
Prior Year and Penalties	—	—	3,559	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	74,841	186,222	—	10,963	—	—	—	—	—
State	—	4,755	57,586	—	243	85	200	1,097	—	26
Other Governmental Agencies	—	—	—	—	—	723	—	—	—	—
Other Non-Operating Revenues	1,820,511	31,038	—	—	—	—	—	—	—	—
Total Non-Operating Revenues	1,843,801	1,237,548	772,703	3,307	31,129	10,627	4,896	62,481	718	3,983
Non-Operating Expenses										
Interest Expense	73,530	352,579	1,138,109	150	1,167	44,312	4,731	—	—	—
Other Non-Operating Expenses	—	—	110,911	—	—	—	—	—	—	—
Total Non-Operating Expenses	73,530	352,579	1,249,020	150	1,167	44,312	4,731	—	—	—
Non-Operating Income (Loss)	1,770,271	884,969	(476,317)	3,157	29,962	(33,685)	165	62,481	718	3,983
Income (Loss) Before Operating Transfers	2,413,705	4,199,753	615,211	(896)	59,562	(19,147)	(46,273)	316,679	(16,625)	(2,929)
Operating Transfers In	—	—	1,528,210	—	4,678	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$2,413,705	\$4,199,753	\$2,143,421	\$(896)	\$64,240	\$(19,147)	\$(46,273)	\$316,679	\$(16,625)	\$(2,929)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Loleta Community Services District	London Community Services District	Lone Pine Community Services District
Operating Revenues										
Service Charges	\$5,349,570	\$1,499,830	\$7,144,501	\$2,103,612	\$161,107	\$5,354,474	\$303,476	\$—	\$165,391	\$236,043
Connection Fees	4,731	—	316,844	77,091	—	—	—	4,750	—	—
Service Type Assessment	—	—	—	—	—	—	—	189,290	—	—
Other Services	—	—	175,789	—	—	—	4,046	—	4,562	—
Sales	—	—	409,202	—	—	—	—	—	—	—
Total Operating Revenues	5,354,301	1,499,830	8,046,336	2,180,703	161,107	5,354,474	307,522	194,040	169,953	236,043
Operating Expenses										
Sewage Collection	120,228	—	2,319,617	211,070	99,090	—	79,320	—	24,491	—
Sewage Treatment	—	—	2,066,378	211,070	42,467	—	79,320	99,141	4,519	147,394
Sewage Disposal	2,476,732	—	—	211,070	—	2,735,863	—	—	18,363	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	1,413,672	1,362,915	1,458,065	485,413	16,406	379,949	168,940	30,752	68,374	7,595
Depreciation and Amortization	304,314	—	3,053,044	672,266	37,494	3,259,086	51,214	51,389	21,935	—
Other Operating Expenses	106,682	—	—	—	—	—	—	15,425	—	—
Total Operating Expenses	4,421,628	1,362,915	8,897,104	1,790,889	195,457	6,374,898	378,794	196,707	137,682	154,989
Operating Income (Loss)	932,673	136,915	(850,768)	389,814	(34,350)	(1,020,424)	(71,272)	(2,667)	32,271	81,054
Non-Operating Revenues										
Interest Income	82,914	8,914	260,858	58,364	3,006	711,834	1,740	2,150	8,143	2,928
Rents, Leases, and Franchises	—	—	—	—	—	—	13,200	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	1,182,373	—	26,876	—	—	15,843	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	15,724	—	—	34	—	—	3,836	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	1,041,274	—
State	—	—	11,701	—	334	—	—	262	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	2,121	—	—	—	—	1,626	—	152
Total Non-Operating Revenues	82,914	24,638	1,457,053	58,364	30,250	711,834	14,940	23,717	1,049,417	3,080
Non-Operating Expenses										
Interest Expense	—	—	185,417	784	—	6,295,391	—	—	4,032	—
Other Non-Operating Expenses	—	—	683,222	—	—	—	—	—	—	—
Total Non-Operating Expenses	—	—	868,639	784	—	6,295,391	—	—	4,032	—
Non-Operating Income (Loss)	82,914	24,638	588,414	57,580	30,250	(5,583,557)	14,940	23,717	1,045,385	3,080
Income (Loss) Before Operating Transfers	1,015,587	161,553	(262,354)	447,394	(4,100)	(6,603,981)	(56,332)	21,050	1,077,656	84,134
Transfers										
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	447,394	—	—	—	—	—	—
Net Income (Loss)	\$1,015,587	\$161,553	\$(262,354)	\$—	\$(4,100)	\$(6,603,981)	\$(56,332)	\$21,050	\$1,077,656	\$84,134

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	Maintenance District No. 22 (Madera)	Maintenance District No. 24 (Madera)	Maintenance District No. 27 (Madera)
Operating Revenues										
Service Charges	\$424,155	\$—	\$124,815	\$123,174	\$20,130	\$79,176	\$59,239	\$868,757	\$31,479	\$123,014
Connection Fees	246,480	—	—	—	—	—	—	87,187	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	250	—	—	8,409	—	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	670,635	—	125,065	123,174	20,130	87,585	59,239	955,944	31,479	123,014
Operating Expenses										
Sewage Collection	—	54,051	—	78,417	634	—	23,054	186,079	9,681	26,399
Sewage Treatment	143,414	—	94,486	—	5,615	—	46,109	372,157	19,362	52,798
Sewage Disposal	—	—	—	—	317	76,271	23,054	186,078	9,681	26,399
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	161,722	146,631	35,735	19,387	1,472	15,504	5,362	26,538	1,174	8,272
Depreciation and Amortization	100,802	2,189	72,780	25,352	—	—	—	—	—	—
Other Operating Expenses	—	—	—	—	1,776	—	—	—	—	—
Total Operating Expenses	405,938	202,871	203,001	123,156	9,814	91,775	97,579	770,852	39,898	113,868
Operating Income (Loss)	264,697	(202,871)	(77,936)	18	10,316	(4,190)	(38,340)	185,092	(8,419)	9,146
Non-Operating Revenues										
Interest Income	1,279	10,170	11,430	500	978	9,192	1,744	9,573	256	2,150
Rents, Leases, and Franchises	—	151,213	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	30,144	6,630	—	—	—	—	3,103	77,313	12,712	91
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,172,368	—	—	—	206,401	—	—	—	—
Special Assessments	—	45,315	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	51	940	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,500	58	—	—	—	—	5	(101)	15	12
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	5,414	—	—	1,264	—	—	—	—	—	—
Total Non-Operating Revenues	38,337	1,385,754	11,430	1,764	978	215,593	4,903	87,725	12,983	2,253
Non-Operating Expenses										
Interest Expense	16,258	799,835	8,236	—	—	122,547	—	—	—	—
Other Non-Operating Expenses	—	176,375	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	16,258	976,210	8,236	—	—	122,547	—	—	—	—
Non-Operating Income (Loss)	22,079	409,544	3,194	1,764	978	93,046	4,903	87,725	12,983	2,253
Income (Loss) Before Operating Transfers	286,776	206,673	(74,742)	1,782	11,294	88,856	(33,437)	272,817	4,564	11,399
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$286,776	\$206,673	\$(74,742)	\$1,782	\$11,294	\$88,856	\$(33,437)	\$272,817	\$4,564	\$11,399

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	Malaga County Water District	Malibu Garbage Disposal District	Mammoth County Water District	Manila Community Services District
Operating Revenues										
Service Charges	\$—	\$2,079	\$51,311	\$37,927	\$50,811	\$131,703	\$1,036,099	\$537,240	\$2,535,998	\$180,350
Connection Fees	—	—	—	—	—	350	—	—	—	—
Service Type Assessment	4,687	—	—	—	—	—	—	—	—	—
Other Services	—	—	—	—	—	—	—	—	86,241	3,563
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	4,687	2,079	51,311	37,927	50,811	132,053	1,036,099	537,240	2,622,239	183,913
Operating Expenses										
Sewage Collection	235	783	12,544	11,769	14,995	31,986	110,748	—	—	55,441
Sewage Treatment	5,191	1,568	25,089	23,539	29,990	63,972	125,422	—	—	17,044
Sewage Disposal	113	784	12,544	11,769	14,994	31,986	—	—	1,326,767	19,349
Solid Waste Disposal	—	—	—	—	—	—	70,964	—	—	—
Administration and General	1,077	277	4,358	691	607	4,577	395,024	981,250	1,464,684	76,988
Depreciation and Amortization	—	—	—	—	—	—	259,732	—	1,222,841	28,381
Other Operating Expenses	—	—	—	—	—	—	114,405	—	—	—
Total Operating Expenses	6,616	3,412	54,535	47,768	60,586	132,521	1,076,295	981,250	4,014,292	197,203
Operating Income (Loss)	(1,929)	(1,333)	(3,224)	(9,841)	(9,775)	(468)	(40,196)	(444,010)	(1,392,053)	(13,290)
Non-Operating Revenues										
Interest Income	111	—	—	3,845	2,368	4,590	—	20,423	105,634	2,042
Rents, Leases, and Franchises	—	—	—	—	—	—	2,000	—	24,006	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	33,584	21,797	7,092	—	536,059	3,077,105	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	57,826	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	8,566	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	232,910	—	—	—
State	—	—	—	55	6	5	—	4,714	7,638	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	3,634	10
Total Non-Operating Revenues	111	—	—	37,484	24,171	11,687	234,910	569,762	3,275,843	2,052
Non-Operating Expenses										
Interest Expense	—	—	—	—	—	1,625	75,596	—	88,178	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	—	—	—	—	—	1,625	75,596	—	88,178	—
Non-Operating Income (Loss)	111	—	—	37,484	24,171	10,062	159,314	569,762	3,187,665	2,052
Income (Loss) Before Operating Transfers	(1,818)	(1,333)	(3,224)	27,643	14,396	9,594	119,118	125,752	1,795,612	(11,238)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	48,163	—	—	—
Net Income (Loss)	\$(1,818)	\$(1,333)	\$(3,224)	\$27,643	\$14,396	\$9,594	\$70,955	\$125,752	\$1,795,612	\$(11,238)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Marina Coast Water District	Marina Sewer Maintenance District	Mariposa Public Utility District	Markleeville Public Utility District	Maxwell Public Utility District	McCloud Community Services District	McKinleyville Community Services District	Meadowbrook Manor County Sanitation District (Mendocino)	Mendocino City Community Services District	Mendocino County Waterworks District No. 2
Operating Revenues										
Service Charges	\$2,354,013	\$1,588,293	\$304,937	\$44,420	\$236,000	\$598,476	\$1,442,205	\$—	\$535,716	\$131,395
Connection Fees	75,089	—	540	—	—	—	151,369	—	8,315	—
Service Type Assessment	—	—	—	—	—	—	—	—	81,318	—
Other Services	41,613	—	—	—	—	—	52,495	—	—	—
Sales	—	—	—	—	—	—	—	—	614	—
Total Operating Revenues	2,470,715	1,588,293	305,477	44,420	236,000	598,476	1,646,069	—	625,963	131,395
Operating Expenses										
Sewage Collection	660,423	—	—	—	181,879	60,963	235,434	—	20,423	—
Sewage Treatment	—	—	433,002	—	33,579	—	232,894	—	246,156	82,131
Sewage Disposal	—	—	—	—	—	—	4,603	—	—	—
Solid Waste Disposal	—	—	—	—	—	256,190	—	—	17,386	—
Administration and General	738,052	1,208,922	15,045	—	69,497	115,390	573,699	—	96,927	34,111
Depreciation and Amortization	657,100	—	86,233	—	22,213	271,183	448,174	—	129,785	34,203
Other Operating Expenses	—	—	—	83,004	—	—	102,308	531	—	—
Total Operating Expenses	2,055,575	1,208,922	534,280	83,004	307,168	703,726	1,597,112	531	510,677	150,445
Operating Income (Loss)	415,140	379,371	(228,803)	(38,584)	(71,168)	(105,250)	48,957	(531)	115,286	(19,050)
Non-Operating Revenues										
Interest Income	72,001	77,394	2,968	856	3,714	3,425	27,485	—	3,137	1,120
Rents, Leases, and Franchises	—	—	—	—	—	—	33,493	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	36,041	—	54,974	—	—	2,224	83,214	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	24,444	—
Property Assessments	—	—	23,251	—	—	—	—	—	—	13,320
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	584	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	523	—	501	—	—	22	840	—
Other Governmental Agencies	—	—	—	—	645,039	—	—	—	—	—
Other Non-Operating Revenues	10,891	—	16,455	—	110	—	3,200	—	—	—
Total Non-Operating Revenues	82,892	77,394	79,238	856	704,922	3,425	64,178	2,246	111,635	14,440
Non-Operating Expenses										
Interest Expense	646,506	—	7,117	—	104,624	25,321	64,670	—	22,758	—
Other Non-Operating Expenses	9,892	—	—	—	1,198	—	—	—	153,274	—
Total Non-Operating Expenses	656,398	—	7,117	—	105,822	25,321	64,670	—	176,032	—
Non-Operating Income (Loss)	(573,506)	77,394	72,121	856	599,100	(21,896)	(492)	2,246	(64,397)	14,440
Income (Loss) Before Operating Transfers	(158,366)	456,765	(156,682)	(37,728)	527,932	(127,146)	48,465	1,715	50,889	(4,610)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	56,696	—	—	—
Net Income (Loss)	\$(158,366)	\$456,765	\$(156,682)	\$(37,728)	\$527,932	\$(127,146)	\$(8,231)	\$1,715	\$50,889	\$(4,610)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Miranda Community Services District	Mission Hills Community Services District	Mission Springs Water District	Mojave Desert and Mountain Integrated Waste Management Authority
Operating Revenues										
Service Charges	\$9,086,844	\$—	\$1,767,737	\$7,148,826	\$38,246	\$49,876	\$57,937	\$493,285	\$2,816,628	\$—
Connection Fees	—	—	—	3,333	2,031	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	660,964	—	—	17,886	1,633	—	—	—	12,478	—
Sales	—	—	—	—	—	—	—	—	3,975	2,613,894
Total Operating Revenues	9,747,808	—	1,767,737	7,170,045	41,910	49,876	57,937	493,285	2,833,081	2,613,894
Operating Expenses										
Sewage Collection	—	—	—	874,570	—	45,106	23,313	141,825	114,433	—
Sewage Treatment	—	—	—	—	—	—	23,313	83,563	1,218,146	—
Sewage Disposal	—	—	—	—	—	—	—	12,673	—	—
Solid Waste Disposal	—	—	—	3,371,756	—	—	—	16,587	—	1,815,748
Administration and General	6,633,640	—	1,801,972	1,590,267	37,043	—	188	270,603	892,969	245,939
Depreciation and Amortization	1,533,074	—	—	741,628	20,524	—	58,829	70,947	1,300,251	—
Other Operating Expenses	—	—	—	—	—	—	5,899	—	—	352,029
Total Operating Expenses	8,166,714	—	1,801,972	6,578,221	57,567	45,106	111,542	596,198	3,525,799	2,413,716
Operating Income (Loss)	1,581,094	—	(34,235)	591,824	(15,657)	4,770	(53,605)	(102,913)	(692,718)	200,178
Non-Operating Revenues										
Interest Income	298,460	180	35,154	106,238	2,044	—	1,102	11,740	320,827	564
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	329,891	1,362,789	6,250	—	—	—	501,914	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	41,367	16,194	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	2,894	11,540	144	—	—	—	4,099	—
Other Governmental Agencies	—	—	—	452,896	—	—	—	—	14,152	—
Other Non-Operating Revenues	8,505	—	—	30,303	—	—	—	—	174,799	395,512
Total Non-Operating Revenues	306,965	180	409,306	1,979,960	8,438	—	1,102	11,740	1,015,791	396,076
Non-Operating Expenses										
Interest Expense	990,041	—	—	354,122	—	—	—	—	450,093	72,839
Other Non-Operating Expenses	44,782	—	—	30,594	—	—	—	2,029	125,674	364,950
Total Non-Operating Expenses	1,034,823	—	—	384,716	—	—	—	2,029	575,767	437,789
Non-Operating Income (Loss)	(727,858)	180	409,306	1,595,244	8,438	—	1,102	9,711	440,024	(41,713)
Income (Loss) Before Operating Transfers	853,236	180	375,071	2,187,068	(7,219)	4,770	(52,503)	(93,202)	(252,694)	158,465
Operating Transfers In	—	—	—	—	—	—	770	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$853,236	\$180	\$375,071	\$2,187,068	\$(7,219)	\$4,770	\$(51,733)	\$(93,202)	\$(252,694)	\$158,465

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Mojave Public Utility District	Montalvo Municipal Improvement District	Montara Sanitary District (San Mateo)	Montecito Sanitary District (Santa Barbara)	Monterey Regional Waste Management Authority	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
Operating Revenues										
Service Charges	\$227,090	\$414,249	\$1,995,974	\$4,122,851	\$—	\$14,323,456	\$17,509,001	\$202,876	\$7,760,955	\$1,225,530
Connection Fees	—	—	16,682	175,449	—	—	601,683	—	14,720	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	9,300	63,777	47,325	—	1,958,902	744,843	—	374,736	—
Sales	—	—	—	—	—	3,485,039	—	—	6,687,879	—
Total Operating Revenues	227,090	423,549	2,076,433	4,345,625	—	19,767,397	18,855,527	202,876	14,838,290	1,225,530
Operating Expenses										
Sewage Collection	55,036	341,912	100,510	749,955	—	—	—	—	733,764	—
Sewage Treatment	64,327	—	1,138,062	1,096,884	—	—	—	—	7,854,408	1,031,538
Sewage Disposal	—	—	—	91,816	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	9,490,796	—	—	—	—
Administration and General	188,027	366,935	327,355	781,070	—	3,267,500	3,603,588	180,770	3,282,541	525,710
Depreciation and Amortization	76,611	52,780	417,586	784,141	—	2,510,666	3,709,019	47,552	3,948,512	—
Other Operating Expenses	—	—	37,781	—	—	2,986,352	12,430,485	—	294,539	—
Total Operating Expenses	384,001	761,627	2,021,294	3,503,866	—	18,255,314	19,743,092	228,322	16,113,764	1,557,248
Operating Income (Loss)	(156,911)	(338,078)	55,139	841,759	—	1,512,083	(887,565)	(25,446)	(1,275,474)	(331,718)
Non-Operating Revenues										
Interest Income	7,775	12,145	10,257	65,743	185,063	73,659	43,991	900	1,002,475	247
Rents, Leases, and Franchises	—	200	—	—	—	82,691	—	—	374,572	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	280,681	151,448	432,967	—	—	—	71,065	4,144,533	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	2,420,624	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2,764	—	59	—	—	—	3,576	203,316	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	2,607	1,997	2,981	—	—	—	473	44,216	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	864	—	32,424	240,362	—	21,681	—
Total Non-Operating Revenues	7,775	298,397	163,702	502,614	185,063	188,774	284,353	76,014	8,211,417	247
Non-Operating Expenses										
Interest Expense	—	—	—	442,109	185,063	236,725	790,161	15,450	2,622,542	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	129,209
Total Non-Operating Expenses	—	—	—	442,109	185,063	236,725	790,161	15,450	2,622,542	129,209
Non-Operating Income (Loss)	7,775	298,397	163,702	60,505	—	(47,951)	(505,808)	60,564	5,588,875	(128,962)
Income (Loss) Before Operating Transfers	(149,136)	(39,681)	218,841	902,264	—	1,464,132	(1,393,373)	35,118	4,313,401	(460,680)
Operating Transfers In	—	—	—	—	—	—	—	—	—	353,231
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(149,136)	\$(39,681)	\$218,841	\$902,264	\$—	\$1,464,132	\$(1,393,373)	\$35,118	\$4,313,401	\$(107,449)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Napa Sanitation District	Needles Public Utility Authority	Newcastle Sanitary District (Placer)	Newell County Water District	Newhall County Water District
Operating Revenues										
Service Charges	\$5,155,268	\$1,162,533	\$839,867	\$—	\$306,169	\$1,220,880	\$1,230,184	\$304,934	\$39,026	\$—
Connection Fees	77,709	—	—	—	—	1,339,100	—	1,000	200	—
Service Type Assessment	—	—	—	42,480	—	—	—	—	—	—
Other Services	8,754	57,994	250	—	—	239,524	—	6,949	76	—
Sales	—	—	—	—	—	230,890	—	—	—	—
Total Operating Revenues	5,241,731	1,220,527	840,117	42,480	306,169	3,030,394	1,230,184	312,883	39,302	—
Operating Expenses										
Sewage Collection	511,547	367,606	86,734	54,805	78,964	—	—	—	—	54,100
Sewage Treatment	2,180,229	300,769	151,785	—	128,415	3,498,221	—	152,928	—	—
Sewage Disposal	132,499	—	108,418	—	79,250	—	—	—	6,910	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	1,507,558	125,457	375,850	—	110,522	7,436,980	884,983	24,810	24,820	—
Depreciation and Amortization	—	—	142,702	—	30,685	6,686,236	337,688	30,290	30,000	40,000
Other Operating Expenses	—	—	—	5,500	—	23,606	—	—	—	—
Total Operating Expenses	4,331,833	793,832	865,489	60,305	427,836	17,645,043	1,222,671	208,028	61,730	94,100
Operating Income (Loss)	909,898	426,695	(25,372)	(17,825)	(121,667)	(14,614,649)	7,513	104,855	(22,428)	(94,100)
Non-Operating Revenues										
Interest Income	31,179	3,744	3,099	982	1,023	144,453	1,429	7,296	300	—
Rents, Leases, and Franchises	127,063	—	—	—	—	168,403	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	331,172	50,953	87,622	36,088	42,836	—	—	36,120	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	77,143	16,033,541	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	8,375	—	79	809	61,244	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	225,875	—	890,282	—	—
State	1,446	708	1,082	220	162	—	—	399	—	—
Other Governmental Agencies	—	—	—	—	—	468,128	—	—	—	—
Other Non-Operating Revenues	122,078	—	22,808	—	—	174,598	—	—	—	—
Total Non-Operating Revenues	612,938	63,780	114,611	37,369	121,973	17,276,242	1,429	934,097	300	—
Non-Operating Expenses										
Interest Expense	16,213	116,610	22,081	—	4,355	1,127,337	485,868	—	—	—
Other Non-Operating Expenses	—	59,130	—	—	—	—	4,386	—	—	—
Total Non-Operating Expenses	16,213	175,740	22,081	—	4,355	1,127,337	490,254	—	—	—
Non-Operating Income (Loss)	596,725	(111,960)	92,530	37,369	117,618	16,148,905	(488,825)	934,097	300	—
Income (Loss) Before Operating Transfers	1,506,623	314,735	67,158	19,544	(4,049)	1,534,256	(481,312)	1,038,952	(22,128)	(94,100)
Operating Transfers In	—	—	—	—	—	3,941,944	—	—	—	94,100
Operating Transfers Out	—	—	—	—	—	3,941,944	—	—	—	—
Net Income (Loss)	\$1,506,623	\$314,735	\$67,158	\$19,544	\$(4,049)	\$1,534,256	\$(481,312)	\$1,038,952	\$(22,128)	\$—

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	North Tahoe Public Utility District	Northeast Willows Community Service District	Northstar Community Services District	Novato Sanitary District (Marin)	Oak Knoll Sewer Maintenance District
Operating Revenues										
Service Charges	\$230,075	\$2,162,005	\$149,820	\$3,102,010	\$15,196,762	\$2,046,109	\$—	\$1,993,499	\$13,570,839	\$99,428
Connection Fees	—	—	—	394,448	408,996	137,060	—	—	174,631	—
Service Type Assessment	—	24,437	—	—	—	—	172,396	—	—	—
Other Services	—	1,070	—	3,100	2,229	—	114	9,563	531,512	9,164
Sales	—	—	—	—	125,747	—	—	—	—	—
Total Operating Revenues	230,075	2,187,512	149,820	3,499,558	15,733,734	2,183,169	172,510	2,003,062	14,276,982	108,592
Operating Expenses										
Sewage Collection	—	578,860	103,054	728,811	2,593,954	1,212,420	—	1,541,264	1,653,632	12,098
Sewage Treatment	—	66,229	—	799,053	10,100,905	—	—	—	2,566,139	35,900
Sewage Disposal	—	—	—	—	—	—	148,722	—	356,477	—
Solid Waste Disposal	—	2,029	—	—	—	—	—	—	307,137	—
Administration and General	277,710	385,936	25,137	1,000,058	2,475,528	2,768,419	17,540	115,565	2,853,547	10,932
Depreciation and Amortization	99,878	558,509	41,084	—	1,934,708	900,749	47,383	237,239	2,323,294	401
Other Operating Expenses	—	—	—	—	—	118,130	—	226,465	688,239	1,188
Total Operating Expenses	377,588	1,591,563	169,275	2,527,922	17,105,095	4,999,718	213,645	2,120,533	10,748,465	60,519
Operating Income (Loss)	(147,513)	595,949	(19,455)	971,636	(1,371,361)	(2,816,549)	(41,135)	(117,471)	3,528,517	48,073
Non-Operating Revenues										
Interest Income	—	49,803	2,555	169,329	306,336	58,116	1,464	4,087	30,387	2,495
Rents, Leases, and Franchises	—	91,892	500	—	—	—	—	—	45,000	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	11,437	—	40,138	174,904	1,368,630	3,413,576	5,548	—	1,759,703	3,406
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	754	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	2,696	1,325
Intergovernmental										
Federal	670,000	—	—	—	—	—	—	—	—	—
State	143	—	277	1,589	9,353	34,594	60	—	11,478	23
Other Governmental Agencies	—	—	577	641,033	1,439,409	—	—	—	—	—
Other Non-Operating Revenues	19,162	—	—	66,161	75,377	9	—	—	587,598	—
Total Non-Operating Revenues	701,496	141,695	44,047	1,053,016	3,199,105	3,506,295	7,072	4,087	2,436,862	7,249
Non-Operating Expenses										
Interest Expense	25,035	15,889	—	198,784	86,510	12,076	—	—	209,456	—
Other Non-Operating Expenses	—	—	656	—	—	55,340	—	—	6,630,700	—
Total Non-Operating Expenses	25,035	15,889	656	198,784	86,510	67,416	—	—	6,840,156	—
Non-Operating Income (Loss)	676,461	125,806	43,391	854,232	3,112,595	3,438,879	7,072	4,087	(4,403,294)	7,249
Income (Loss) Before Operating Transfers	528,948	721,755	23,936	1,825,868	1,741,234	622,330	(34,063)	(113,384)	(874,777)	55,322
Operating Transfers In	—	—	—	—	—	—	—	359,429	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$528,948	\$721,755	\$23,936	\$1,825,868	\$1,741,234	\$622,330	\$(34,063)	\$246,045	\$(874,777)	\$55,322

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Occidental County Sanitation District (Sonoma)	Oceano Community Services District	Ojai Valley Sanitary District (Ventura)	Olivehurst Public Utility District	Olivenhain Municipal Water District	Orange County Sanitation District	Orick Community Services District	Oro Loma Sanitary District (Alameda)	Orosi Public Utility District	Olay Water District
Operating Revenues										
Service Charges	\$417,521	\$724,933	\$7,151,442	\$2,217,919	\$3,835,655	\$244,464,692	\$—	\$17,256,142	\$614,376	\$2,528,804
Connection Fees	—	1,612	222,541	254,758	—	9,800,190	—	99,905	2,719	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	145,648	46,191	73,820	784,458	—	118,649	4,878	52,270
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	417,521	726,545	7,519,631	2,518,868	3,909,475	255,049,340	—	17,474,696	621,973	2,581,074
Operating Expenses										
Sewage Collection	29,329	—	919,024	199,328	407,136	28,533,906	—	3,183,234	2,295	—
Sewage Treatment	405,898	—	1,680,340	558,572	1,041,801	69,557,472	—	5,447,756	316,854	2,126,694
Sewage Disposal	6,597	49,630	—	—	—	18,759,433	—	736,799	—	—
Solid Waste Disposal	—	9,273	—	—	112,862	—	—	3,085,661	—	—
Administration and General	82,747	201,038	1,938,893	805,417	659,553	22,000,721	928	1,320,909	290,949	467,839
Depreciation and Amortization	134,370	120,418	1,853,972	200,000	1,439,417	49,288,136	—	3,134,347	270,900	816,399
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	658,941	380,359	6,392,229	1,763,317	3,660,769	188,139,668	928	16,908,706	880,998	3,410,932
Operating Income (Loss)	(241,420)	346,186	1,127,402	755,551	248,706	66,909,672	(928)	565,990	(259,025)	(829,858)
Non-Operating Revenues										
Interest Income	8,167	—	397,547	55,459	69,204	10,092,102	—	190,115	36,573	10,130
Rents, Leases, and Franchises	—	66,381	—	—	—	11,350	—	375,087	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	479,424	—	—	63,790,221	—	—	51,809	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	365,263
Property Assessments	—	—	6,712	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	42,840	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	46,024	—	—	—
State	—	—	5,884	—	—	517,373	203,049	—	395	1
Other Governmental Agencies	300,000	—	—	—	—	—	—	843,460	—	—
Other Non-Operating Revenues	—	—	182,332	—	—	1,295,421	—	72,108	63,864	—
Total Non-Operating Revenues	308,167	66,381	1,114,739	55,459	69,204	75,706,467	249,073	1,480,770	152,641	375,394
Non-Operating Expenses										
Interest Expense	—	—	674,683	—	—	29,129,550	—	—	10,950	5,247
Other Non-Operating Expenses	6,567	489,812	67,800	—	—	10,518,794	—	1,641,617	—	15,690
Total Non-Operating Expenses	6,567	489,812	742,483	—	—	39,648,344	—	1,641,617	10,950	20,937
Non-Operating Income (Loss)	301,600	(423,431)	372,256	55,459	69,204	36,058,123	249,073	(160,847)	141,691	354,457
Income (Loss) Before Operating Transfers	60,180	(77,245)	1,499,658	811,010	317,910	102,967,795	248,145	405,143	(117,334)	(475,401)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$60,180	\$(77,245)	\$1,499,658	\$811,010	\$317,910	\$102,967,795	\$248,145	\$405,143	\$(117,334)	\$(475,401)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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	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
Operating Revenues										
Service Charges	\$—	\$13,789,398	\$539,806	\$168,000	\$104,428	\$—	\$387,771	\$1,282,706	\$68,891	\$1,348,938
Connection Fees	—	—	—	—	3,075	—	—	8,166	—	300
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	26,818	—	10	—	—	359,927	—	400
Sales	—	—	—	—	4,601	—	—	—	—	2,656
Total Operating Revenues	—	13,789,398	566,624	168,000	112,114	—	387,771	1,650,799	68,891	1,352,294
Operating Expenses										
Sewage Collection	—	1,375,739	—	—	—	—	—	954,087	50,624	—
Sewage Treatment	—	4,023,349	—	—	—	—	357,154	1,031,300	9,834	—
Sewage Disposal	1,081,330	5,667,684	—	—	—	—	—	—	—	906,693
Solid Waste Disposal	—	—	—	—	56,529	—	—	571,477	—	124,898
Administration and General	86,622	—	897,685	—	22,181	—	55,614	—	753	196,539
Depreciation and Amortization	—	881,476	—	—	29,846	—	94,870	1,664,066	761	21,137
Other Operating Expenses	—	—	195,331	—	17,057	—	—	340,704	—	—
Total Operating Expenses	1,167,952	11,948,248	1,093,016	—	125,613	—	507,638	4,561,634	61,972	1,249,267
Operating Income (Loss)	(1,167,952)	1,841,150	(526,392)	168,000	(13,499)	—	(119,867)	(2,910,835)	6,919	103,027
Non-Operating Revenues										
Interest Income	12,798	84,804	6,277	—	896	38	543	47,853	495	576
Rents, Leases, and Franchises	—	—	24,160	—	—	—	2,299	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	60,642	—	174,898	—	—	—	42,550	2,501,659	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,051,101	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	81	—	10,531	—	—	—	—	25,876	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	753	—	744	—	—	—	—	16,183	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	103	—	—	—	—	—	—	—	—	—
Total Non-Operating Revenues	1,125,478	84,804	216,610	—	896	38	45,392	2,591,571	495	576
Non-Operating Expenses										
Interest Expense	—	22,796	13,450	—	479	—	22,028	—	—	—
Other Non-Operating Expenses	18,144	—	—	—	—	—	—	—	—	17,136
Total Non-Operating Expenses	18,144	22,796	13,450	—	479	—	22,028	—	—	17,136
Non-Operating Income (Loss)	1,107,334	62,008	203,160	—	417	38	23,364	2,591,571	495	(16,560)
Income (Loss) Before Operating Transfers	(60,618)	1,903,158	(323,232)	168,000	(13,082)	38	(96,503)	(319,264)	7,414	86,467
Operating Transfers In	10,000	—	34,450	—	—	—	—	415,804	—	—
Operating Transfers Out	10,000	—	34,450	—	—	—	—	—	—	—
Net Income (Loss)	\$(60,618)	\$1,903,158	\$(323,232)	\$168,000	\$(13,082)	\$38	\$(96,503)	\$96,540	\$7,414	\$86,467

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Pinedale Public Utility District	Pixley Public Utility District	Placerville Municipal Sewer District No. 2	Planada Community Services District	Plumas Eureka Community Services District	Poplar Community Service District	Porter Vista Public Utility District	Princeton Water Works District (Colusa)	Quincy Community Services District	Rainbow Municipal Water District
Operating Revenues										
Service Charges	\$173,095	\$443,000	\$—	\$682,651	\$184,992	\$200,132	\$313,445	\$20,738	\$741,741	\$3,465,347
Connection Fees	—	8,685	—	—	—	5,450	11,777	—	10,344	611,427
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	4,617	—	—	—	169,033	—	—	—	16,048	300
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	177,712	451,685	—	682,651	354,025	205,582	325,222	20,738	768,133	4,077,074
Operating Expenses										
Sewage Collection	—	40,374	—	—	8,872	54,469	—	—	87,668	1,782,653
Sewage Treatment	—	169,944	—	507,486	106,018	—	205,864	—	486,313	—
Sewage Disposal	—	—	—	—	17,522	—	—	2,028	108,176	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	184,414	92,671	—	27,666	89,381	80,820	264,116	11,019	189,726	—
Depreciation and Amortization	11,084	117,607	—	116,316	64,130	—	93,431	—	475,307	503,293
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	195,498	420,596	—	651,468	285,923	135,289	563,411	13,047	1,347,190	2,285,946
Operating Income (Loss)	(17,786)	31,089	—	31,183	68,102	70,293	(238,189)	7,691	(579,057)	1,791,128
Non-Operating Revenues										
Interest Income	32,251	4,245	125	365	660	10,437	66,698	1,018	2,697	302,229
Rents, Leases, and Franchises	—	6,137	—	6,610	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	132,688	—	—	—	—	—	89,549	3,036	53,732	40,325
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,131	—	—	—	—	—	1,984	—	—	—
Intergovernmental										
Federal	—	138,661	—	—	—	—	—	—	—	—
State	1,886	—	—	—	—	—	1,129	25	1	826
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	105,592	—	—	—	—	708	—	—	—
Total Non-Operating Revenues	167,956	254,635	125	6,975	660	10,437	160,068	4,079	56,430	343,380
Non-Operating Expenses										
Interest Expense	—	73,138	—	53,855	74,247	37,913	23,914	—	—	—
Other Non-Operating Expenses	—	62	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	—	73,200	—	53,855	74,247	37,913	23,914	—	—	—
Non-Operating Income (Loss)	167,956	181,435	125	(46,880)	(73,587)	(27,476)	136,154	4,079	56,430	343,380
Income (Loss) Before Operating Transfers	150,170	212,524	125	(15,697)	(5,485)	42,817	(102,035)	11,770	(522,627)	2,134,508
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$150,170	\$212,524	\$125	\$(15,697)	\$(5,485)	\$42,817	\$(102,035)	\$11,770	\$(522,627)	\$2,134,508

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	Reclamation District No. 2109	Redway Community Services District	Resort Improvement District No. 1	Richardson Bay Sanitary District (Marin)	Richardson Springs Community Services District
Operating Revenues										
Service Charges	\$4,502,700	\$4,666,287	\$1,712,031	\$2,255,863	\$—	\$—	\$340,846	\$193,931	\$1,181,215	\$—
Connection Fees	—	—	—	92,400	—	—	2,040	—	22,381	—
Service Type Assessment	—	—	—	—	—	—	21,819	11,125	—	72,394
Other Services	682,079	1,522,708	19,167	—	—	—	—	15,556	20,138	—
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	5,184,779	6,188,995	1,731,198	2,348,263	—	—	364,705	220,612	1,223,734	72,394
Operating Expenses										
Sewage Collection	—	—	190,647	36,497	—	—	107,626	—	—	—
Sewage Treatment	2,413,906	2,826,080	591,626	1,833,263	—	—	55,895	—	1,844,307	—
Sewage Disposal	—	—	—	42,039	169,276	—	—	—	—	—
Solid Waste Disposal	—	—	532,916	—	—	—	4,026	—	—	—
Administration and General	1,264,311	1,035,197	587,985	626,052	—	147,325	123,684	—	287,606	27,175
Depreciation and Amortization	1,793,037	2,232,043	580,133	1,350,010	—	64,667	133,400	291,773	320,631	76,220
Other Operating Expenses	—	574,863	—	—	—	—	—	432,407	—	—
Total Operating Expenses	5,471,254	6,668,183	2,483,307	3,887,861	169,276	211,992	424,631	724,180	2,452,544	103,395
Operating Income (Loss)	(286,475)	(479,188)	(752,109)	(1,539,598)	(169,276)	(211,992)	(59,926)	(503,568)	(1,228,810)	(31,001)
Non-Operating Revenues										
Interest Income	16,932	941,454	8,563	20,506	—	2,842	1,705	—	52,771	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	1,251,353	—	181,096	49,012	—	50,811	39,049	—	969,390	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	140,126	—	—	169,276	161,243	—	129,570	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	586	—	—	—	1,397	114	—	2,472	—
Intergovernmental										
Federal	—	13,411	—	—	—	—	—	—	—	—
State	12,640	—	2,648	493	—	6,564	570	—	6,846	—
Other Governmental Agencies	—	—	—	—	—	—	101	—	415,894	—
Other Non-Operating Revenues	352,547	—	343,832	260,839	—	—	—	—	—	—
Total Non-Operating Revenues	1,633,472	1,095,577	536,139	330,850	169,276	222,857	41,539	129,570	1,447,373	—
Non-Operating Expenses										
Interest Expense	(1,328)	2,986,266	—	—	—	—	35,246	13,210	—	—
Other Non-Operating Expenses	8,678	3,095	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	7,350	2,989,361	—	—	—	—	35,246	13,210	—	—
Non-Operating Income (Loss)	1,626,122	(1,893,784)	536,139	330,850	169,276	222,857	6,293	116,360	1,447,373	—
Income (Loss) Before Operating Transfers	1,339,647	(2,372,972)	(215,970)	(1,208,748)	—	10,865	(53,633)	(387,208)	218,563	(31,001)
Operating Transfers In	—	—	—	—	—	—	—	74,085	—	—
Operating Transfers Out	1,339,647	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$—	\$(2,372,972)	\$(215,970)	\$(1,208,748)	\$—	\$10,865	\$(53,633)	\$(313,123)	\$218,563	\$(31,001)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Richgrove Community Services District	Richmond Municipal Sewer District No. 1	Richvale Sanitary District (Butte)	Rio Alto Water District	Rio Ramaza Community Services	River Pines Public Utility District	Riverdale Public Utility District	Riverside County Waste Resources Management District	Rodeo Sanitary District (Contra Costa)	Rosamond Community Services District
Operating Revenues										
Service Charges	\$111,669	\$16,270,074	\$48,776	\$216,137	\$782	\$105,634	\$542,279	\$4,452,549	\$2,250,920	\$2,304,096
Connection Fees	—	61,868	86,400	4,158	—	263	—	—	15,217	4,050
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	379,359	6,533	73,758	—	2,915	—	—	40	21,920
Sales	—	256,077	11,175	—	—	—	—	—	—	—
Total Operating Revenues	111,669	16,967,378	152,884	294,053	782	108,812	542,279	4,452,549	2,266,177	2,330,066
Operating Expenses										
Sewage Collection	—	—	1,069	48,200	—	70,652	—	—	—	636,390
Sewage Treatment	—	—	27,546	501,220	—	—	40,344	—	2,075,715	—
Sewage Disposal	—	—	—	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	151,992	4,245,487	—	—
Administration and General	144,073	9,136,614	30,168	152,788	4,659	32,367	133,471	—	—	456,797
Depreciation and Amortization	—	—	—	70,407	—	—	49,169	—	410,231	217,351
Other Operating Expenses	—	—	—	3,993	—	11,735	—	—	—	—
Total Operating Expenses	144,073	9,136,614	58,783	776,608	4,659	114,754	374,976	4,245,487	2,485,946	1,310,538
Operating Income (Loss)	(32,404)	7,830,764	94,101	(482,555)	(3,877)	(5,942)	167,303	207,062	(219,769)	1,019,528
Non-Operating Revenues										
Interest Income	—	57,348	103	300	1,289	3,267	(26)	4,816	16	19,740
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	45,521	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	170,161	17,521	49,825	496	—	10,413	—	200,359	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,286	1,016	—	—	93	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	1	—	—	—
State	—	2,278	273	1,075	7	—	139	—	3,296	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	97,574	—
Other Non-Operating Revenues	—	458,536	—	—	—	—	—	—	—	—
Total Non-Operating Revenues	—	688,323	19,183	52,216	1,792	3,267	10,620	4,816	346,766	19,740
Non-Operating Expenses										
Interest Expense	—	4,184,207	—	—	—	—	7,742	—	30,167	231,312
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	—	4,184,207	—	—	—	—	7,742	—	30,167	231,312
Non-Operating Income (Loss)	—	(3,495,884)	19,183	52,216	1,792	3,267	2,878	4,816	316,599	(211,572)
Income (Loss) Before Operating Transfers	(32,404)	4,334,880	113,284	(430,339)	(2,085)	(2,675)	170,181	211,878	96,830	807,956
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(32,404)	\$4,334,880	\$113,284	\$(430,339)	\$(2,085)	\$(2,675)	\$170,181	\$211,878	\$96,830	\$807,956

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Rossmoor/Los Alamitos Area Sewer District	Rubidoux Community Services District	Running Springs Water District	Russian River County Sanitation District (Sonoma)	Sacramento Area Sewer District	Sacramento Regional County Sanitary (Sacramento)	Salida Sanitary District (Stanislaus)	Salinas Valley Solid Waste Authority	Salsipuedes Sanitary District (Santa Cruz)	Salton Community Services District
Operating Revenues										
Service Charges	\$2,140	\$4,644,479	\$973,059	\$3,473,614	\$94,813,872	\$147,066,928	\$78,568	\$14,621,698	\$239,665	\$1,199,030
Connection Fees	5,207	46,800	—	159,177	1,059,508	8,162,111	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	6,090	10,842	491,914	—	—	—	—	15,510	200	3,216
Sales	—	—	—	—	—	—	—	433,359	—	—
Total Operating Revenues	13,437	4,702,121	1,464,973	3,632,791	95,873,380	155,229,039	78,568	15,070,567	239,865	1,202,246
Operating Expenses										
Sewage Collection	34,198	—	271,091	230,260	52,052,838	—	1,868,381	—	76,322	—
Sewage Treatment	—	—	566,215	2,058,218	—	91,700,730	—	—	89,362	—
Sewage Disposal	—	1,403,647	—	134,128	—	—	—	—	—	688,868
Solid Waste Disposal	—	2,296,293	—	—	—	—	—	11,720,414	—	—
Administration and General	145,919	601,053	605,244	377,731	3,870,064	—	467,096	—	84,120	526,309
Depreciation and Amortization	39,449	907,520	349,177	1,037,329	29,609,492	33,596,284	—	566,286	26,807	—
Other Operating Expenses	48,442	—	—	—	—	—	—	—	7,595	—
Total Operating Expenses	268,008	5,208,513	1,791,727	3,837,666	85,532,394	125,297,014	2,335,477	12,286,700	284,206	1,215,177
Operating Income (Loss)	(254,571)	(506,392)	(326,754)	(204,875)	10,340,986	29,932,025	(2,256,909)	2,783,867	(44,341)	(12,931)
Non-Operating Revenues										
Interest Income	13,825	17,305	35,819	91,700	880,120	4,362,767	20,197	233,541	2,393	3,621
Rents, Leases, and Franchises	13,500	—	—	—	—	—	38,971	149,793	—	71,270
Taxes and Assessments										
Current Secured and Unsecured (1%)	333,084	—	56,612	—	—	—	21,284	—	14,808	182,070
Voter Approved Taxes	—	—	—	150,861	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	1,520,431	—	—	385
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	9,432	—	—	—	—	—	86	—	38	—
Intergovernmental										
Federal	—	—	61,524	—	—	—	9	—	—	—
State	2,884	—	17,439	—	—	—	295	—	126	49,437
Other Governmental Agencies	—	—	222,036	19,081	—	—	8,390	—	—	—
Other Non-Operating Revenues	1,733	—	196,697	—	6,665,537	9,134,166	8,485	—	443	67,251
Total Non-Operating Revenues	374,458	17,305	590,127	261,642	7,545,657	13,496,933	1,618,148	383,334	17,808	374,034
Non-Operating Expenses										
Interest Expense	—	21,652	49,232	62,888	10,151,566	54,795,844	—	2,132,513	—	35,026
Other Non-Operating Expenses	—	—	77,744	53,509	—	3,615,638	—	848,017	428	—
Total Non-Operating Expenses	—	21,652	126,976	116,397	10,151,566	58,411,482	—	2,980,530	428	35,026
Non-Operating Income (Loss)	374,458	(4,347)	463,151	145,245	(2,605,909)	(44,914,549)	1,618,148	(2,597,196)	17,380	339,008
Income (Loss) Before Operating Transfers	119,887	(510,739)	136,397	(59,630)	7,735,077	(14,982,524)	(638,761)	186,671	(26,961)	326,077
Operating Transfers In	—	—	6,057	—	—	—	—	—	—	—
Operating Transfers Out	—	210,991	—	—	—	—	—	—	—	29,912
Net Income (Loss)	\$119,887	\$(721,730)	\$142,454	\$(59,630)	\$7,735,077	\$(14,982,524)	\$(638,761)	\$186,671	\$(26,961)	\$296,165

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	San Andreas Sanitary District (Calaveras)	San Ardo Water District	San Elijo Joint Powers Authority	San Lorenzo Valley County Water	San Lucas County Water District	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)
Operating Revenues										
Service Charges	\$1,405,017	\$19,000	\$6,174,131	\$99,764	\$—	\$312,734	\$12,220,845	\$220,365	\$15,524,332	\$2,983,410
Connection Fees	327,631	—	—	—	—	—	2,934	—	20,250	2,103
Service Type Assessment	—	—	—	—	82,169	—	—	58,861	—	—
Other Services	—	—	—	—	—	—	—	—	40,755	7,960
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	1,732,648	19,000	6,174,131	99,764	82,169	312,734	12,223,779	279,226	15,585,337	2,993,473
Operating Expenses										
Sewage Collection	—	—	599,407	—	—	—	2,978,916	—	5,337,224	1,608,709
Sewage Treatment	893,865	4,971	2,829,982	—	—	267,715	5,228,080	374,720	7,992,338	1,617,379
Sewage Disposal	—	—	319,925	—	15,413	—	—	—	—	—
Solid Waste Disposal	—	—	183,848	—	—	—	—	—	—	—
Administration and General	258,332	—	248,593	—	51,340	63,334	252,486	48,961	2,291,126	404,474
Depreciation and Amortization	182,579	3,869	1,531,158	41,773	53,288	53,909	1,137,538	48,074	1,272,406	1,113,268
Other Operating Expenses	—	20,822	—	84,246	—	—	—	117,977	—	—
Total Operating Expenses	1,334,776	29,662	5,712,913	126,019	120,041	384,958	9,597,020	589,732	16,893,094	4,743,830
Operating Income (Loss)	397,872	(10,662)	461,218	(26,255)	(37,872)	(72,224)	2,626,759	(310,506)	(1,307,757)	(1,750,357)
Non-Operating Revenues										
Interest Income	16,462	43	646,116	—	—	—	59,265	2,704	130,475	14,657
Rents, Leases, and Franchises	1,640	12,509	22,292	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	50,030	—	—	—	—	42,611	1,214,519	54,739	5,033,584	2,260,153
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	(66)	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	685	—	—	—	—	—	6,499	293	1	14,817
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	596	—	—	—	—	—	—	—	—	2,063
Total Non-Operating Revenues	69,413	12,552	668,408	—	—	42,611	1,280,283	57,670	5,164,060	2,291,690
Non-Operating Expenses										
Interest Expense	37,328	425	794,486	—	498	—	80,518	—	502,141	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	37,328	425	794,486	—	498	—	80,518	—	502,141	—
Non-Operating Income (Loss)	32,085	12,127	(126,078)	—	(498)	42,611	1,199,765	57,670	4,661,919	2,291,690
Income (Loss) Before Operating Transfers	429,957	1,465	335,140	(26,255)	(38,370)	(29,613)	3,826,524	(252,836)	3,354,162	541,333
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$429,957	\$1,465	\$335,140	\$(26,255)	\$(38,370)	\$(29,613)	\$3,826,524	\$(252,836)	\$3,354,162	\$541,333

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	Santa Lucia Community Services District	Santa Margarita Water District	Santa Margarita-Dana Point Authority	Santa Nella County Water District	Santa Ynez Community Services District
Operating Revenues										
Service Charges	\$3,306,355	\$—	\$13,433,628	\$19,818,374	\$19,568,846	\$—	\$11,129,993	\$—	\$372,760	\$1,151,805
Connection Fees	62,544	—	—	986,777	81,749	—	—	—	—	4,912
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	6,239	—	310,154	—	6,206	215	1,379,598	—	—	15,551
Sales	24,709	—	—	61,810	—	—	—	—	—	—
Total Operating Revenues	3,399,847	—	13,743,782	20,866,961	19,656,801	215	12,509,591	—	372,760	1,172,268
Operating Expenses										
Sewage Collection	327,752	—	—	387,499	—	—	—	—	—	121,985
Sewage Treatment	492,782	—	3,979,126	13,799,339	11,588,629	203,969	3,351,879	—	206,819	792,904
Sewage Disposal	—	—	7,926,393	—	—	—	2,187,210	—	—	—
Solid Waste Disposal	24,561	—	—	—	—	—	—	—	—	—
Administration and General	1,845,756	—	1,561,023	3,799,611	—	62,948	4,671,982	—	161,648	101,655
Depreciation and Amortization	779,228	—	4,044,416	4,660,615	3,812,938	73,395	7,164,081	—	61,665	194,945
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	3,470,079	—	17,510,958	22,647,064	15,401,567	340,312	17,375,152	—	430,132	1,211,489
Operating Income (Loss)	(70,232)	—	(3,767,176)	(1,780,103)	4,255,234	(340,097)	(4,865,561)	—	(57,372)	(39,221)
Non-Operating Revenues										
Interest Income	13,973	84	1,178,639	1,730,508	187,960	1,000	606,040	9,687,322	1,079	11,968
Rents, Leases, and Franchises	27,483	—	—	—	—	—	288,165	—	1,500	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	565,043	—	—	5,582,101	—	—	1,532,497	—	27,970	142,165
Voter Approved Taxes	—	—	—	—	—	—	6,485,807	—	—	20,885
Property Assessments	—	—	—	—	—	256,875	—	—	—	22,202
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(3,109)	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	23,204	—	(1,779)	—	—	—	—	—
State	3,912	—	524,160	48,422	7,696,580	—	12,885	—	413	1,500
Other Governmental Agencies	—	—	—	—	—	—	—	—	437	—
Other Non-Operating Revenues	264,522	89	2,683,528	1,782,182	—	335	—	—	151,156	1,190
Total Non-Operating Revenues	874,933	173	4,409,531	9,140,104	7,882,761	258,210	8,925,394	9,687,322	182,555	199,910
Non-Operating Expenses										
Interest Expense	34,003	—	792,108	2,161,894	479,061	—	3,608,074	9,687,322	1,689	56,640
Other Non-Operating Expenses	—	12	815,520	497,856	153,274	—	229,707	—	3,050	—
Total Non-Operating Expenses	34,003	12	1,607,628	2,659,750	632,335	—	3,837,781	9,687,322	4,739	56,640
Non-Operating Income (Loss)	840,930	161	2,801,903	6,480,354	7,250,426	258,210	5,087,613	—	177,816	143,270
Income (Loss) Before Operating Transfers	770,698	161	(965,273)	4,700,251	11,505,660	(81,887)	222,052	—	120,444	104,049
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$770,698	\$161	\$(965,273)	\$4,700,251	\$11,505,660	\$(81,887)	\$222,052	\$—	\$120,444	\$104,049

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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	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)
Operating Revenues										
Service Charges	\$233,240	\$5,035,992	\$55,026	\$1,033,460	\$308,961	\$6,904,897	\$301,458	\$7,804,265	\$4,102,191	\$832,378
Connection Fees	—	12,260	—	—	—	234,392	—	366,422	25,660	7,721
Service Type Assessment	—	—	—	—	—	—	3,510,598	—	—	—
Other Services	26,053	107,008	—	1,494	—	19,251	24,101	4,121	3,458	—
Sales	—	—	—	—	—	500	—	—	—	—
Total Operating Revenues	259,293	5,155,260	55,026	1,034,954	308,961	7,159,040	3,836,157	8,174,808	4,131,309	840,099
Operating Expenses										
Sewage Collection	—	881,107	13,789	569,859	—	798,840	766,114	69,108	38,702	8,324
Sewage Treatment	263,208	1,872,351	—	—	—	4,096,282	1,924,805	1,290,061	2,977,226	250,548
Sewage Disposal	—	—	—	—	—	—	—	1,290,061	432,586	250,548
Solid Waste Disposal	—	—	—	—	—	—	31,017	54,127	770	—
Administration and General	63,000	171,713	5,336	129,165	—	979,002	1,100,787	2,635,500	730,746	441,338
Depreciation and Amortization	101,921	1,117,492	—	210,604	75,847	1,261,074	1,665,760	975,083	700,158	92,579
Other Operating Expenses	—	—	550	—	298,726	—	—	—	—	—
Total Operating Expenses	428,129	4,042,663	19,675	909,628	374,573	7,135,198	5,488,483	6,313,940	4,880,188	1,043,337
Operating Income (Loss)	(168,836)	1,112,597	35,351	125,326	(65,612)	23,842	(1,652,326)	1,860,868	(748,879)	(203,238)
Non-Operating Revenues										
Interest Income	6,431	22,876	860	5,923	1,134	330,676	49,307	209,620	213,951	14,385
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	24,940	500,258	1,132	234,882	—	—	—	—	30,709	85,433
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	435	—	—	—	—	—	(17)	(47)
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	235	2,358	7	1,395	—	—	—	—	331	925
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	4,939	—	—	—	—	—	—	238,190	358,112	1,415,380
Total Non-Operating Revenues	36,545	525,492	2,434	242,200	1,134	330,676	49,307	447,810	603,086	1,516,076
Non-Operating Expenses										
Interest Expense	—	113,599	—	—	3,044	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	2,205,530	110,000	3,007
Total Non-Operating Expenses	—	113,599	—	—	3,044	—	—	2,205,530	110,000	3,007
Non-Operating Income (Loss)	36,545	411,893	2,434	242,200	(1,910)	330,676	49,307	(1,757,720)	493,086	1,513,069
Income (Loss) Before Operating Transfers	(132,291)	1,524,490	37,785	367,526	(67,522)	354,518	(1,603,019)	103,148	(255,793)	1,309,831
Operating Transfers In	—	—	—	235,994	—	—	—	—	—	—
Operating Transfers Out	—	—	—	235,994	—	—	—	—	—	—
Net Income (Loss)	\$(132,291)	\$1,524,490	\$37,785	\$367,526	\$(67,522)	\$354,518	\$(1,603,019)	\$103,148	\$(255,793)	\$1,309,831

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Sewerage Agency of Southern Marin	Sewerage Commission - Oroville Region	Sierra Lakes County Water District	Snelling Community Services District	Sonoma County Waste Management Agency	Sonoma County Water Agency	Sonoma Valley County Sanitation District	South Bay Cities Sanitation District (Los Angeles)	South Bayside System Authority	South Coast Water District
Operating Revenues										
Service Charges	\$—	\$1,900,780	\$891,827	\$71,057	\$4,604,448	\$3,669,392	\$11,501,560	\$8,246,437	\$22,894,528	\$10,781,644
Connection Fees	—	115,532	—	—	—	276,304	439,650	355,691	—	38,764
Service Type Assessment	2,922,955	—	—	—	773,761	—	—	—	—	—
Other Services	76,649	65,214	30,268	—	183,930	—	27,667	324,344	332,629	64,344
Sales	—	—	—	—	—	—	—	1,095,672	—	798,844
Total Operating Revenues	2,999,604	2,081,526	922,095	71,057	5,562,139	3,945,696	11,968,877	10,022,144	23,227,157	11,683,596
Operating Expenses										
Sewage Collection	—	40,516	683,352	—	—	215,976	1,078,175	1,506,563	—	2,344,820
Sewage Treatment	1,281,136	1,119,380	—	—	—	2,793,124	5,294,219	3,242,737	14,747,032	2,354,900
Sewage Disposal	—	—	2,140	49,071	—	346,894	448,578	—	—	129,927
Solid Waste Disposal	—	—	—	—	4,274,981	—	—	1,906,819	—	—
Administration and General	2,008,319	391,310	110,608	38,769	794,316	449,192	1,349,954	2,562,327	3,756,888	3,616,859
Depreciation and Amortization	785,157	591,909	88,295	17,017	—	1,200,526	3,172,301	2,062,785	2,552,027	3,645,769
Other Operating Expenses	—	—	—	—	250,286	—	—	74,940	—	—
Total Operating Expenses	4,074,612	2,143,115	884,395	104,857	5,319,583	5,005,712	11,343,227	11,356,171	21,055,947	12,092,275
Operating Income (Loss)	(1,075,008)	(61,589)	37,700	(33,800)	242,556	(1,060,016)	625,650	(1,334,027)	2,171,210	(408,679)
Non-Operating Revenues										
Interest Income	5,437	33,581	1,217	3,320	48,005	30,123	277,431	882,357	296,052	246,232
Rents, Leases, and Franchises	—	—	—	620	—	—	—	54,220	—	710,131
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	158,248	21,452	—	—	—	3,778,312	—	2,489,541
Voter Approved Taxes	—	—	—	—	—	38,944	16,156	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	94	—	—	—	(8,399)	—	47,452
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	9,000	312	—	297	—	31,873	—	9,821
Other Governmental Agencies	—	14,676	—	—	—	137,190	128	—	3,809,372	—
Other Non-Operating Revenues	—	—	96,949	—	—	—	—	931,269	—	144,179
Total Non-Operating Revenues	5,437	48,257	265,414	25,798	48,005	206,554	293,715	5,669,632	4,105,424	3,647,356
Non-Operating Expenses										
Interest Expense	—	—	204,645	—	—	249,327	639,797	601,728	4,491,092	852,316
Other Non-Operating Expenses	—	45,000	362,832	—	—	12,733	13,526	109,633	—	1,851,324
Total Non-Operating Expenses	—	45,000	567,477	—	—	262,060	653,323	711,361	4,491,092	2,703,640
Non-Operating Income (Loss)	5,437	3,257	(302,063)	25,798	48,005	(55,506)	(359,608)	4,958,271	(385,668)	943,716
Income (Loss) Before Operating Transfers	(1,069,571)	(58,332)	(264,363)	(8,002)	290,561	(1,115,522)	266,042	3,624,244	1,785,542	535,037
Operating Transfers In	—	—	—	—	—	416,100	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(1,069,571)	\$(58,332)	\$(264,363)	\$(8,002)	\$290,561	\$(699,422)	\$266,042	\$3,624,244	\$1,785,542	\$535,037

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	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	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
Operating Revenues										
Service Charges	\$13,075	\$11,344,970	\$23,251,312	\$3,018,841	\$8,599,106	\$—	\$2,990,056	\$10,053,278	\$204,746	\$133,093
Connection Fees	—	—	—	2,000	267,268	5,948,106	104,568	761,396	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	(35,686)	—
Other Services	—	—	891,688	16,677	51,049	500	—	9,940	—	21,892
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	13,075	11,344,970	24,143,000	3,037,518	8,917,423	5,948,606	3,094,624	10,824,614	169,060	154,985
Operating Expenses										
Sewage Collection	—	—	106,807	437,943	8,665,187	—	—	2,064,125	—	—
Sewage Treatment	—	—	16,048,833	—	—	—	2,075,970	4,355,163	—	26,122
Sewage Disposal	—	—	1,269,226	—	—	—	—	815,506	—	107
Solid Waste Disposal	—	9,251,042	—	—	—	—	—	—	—	—
Administration and General	32,057	98,542	933,785	188,270	1,032,454	260,201	729,869	6,400,583	—	88,941
Depreciation and Amortization	145	278,422	3,512,258	286,325	1,067,596	—	1,112,024	4,327,556	375,915	58,718
Other Operating Expenses	—	—	—	1,442,985	617,663	5,494,560	—	68,273	162,921	18,267
Total Operating Expenses	32,202	9,628,006	21,870,909	2,355,523	11,382,900	5,754,761	3,917,863	18,031,206	538,836	192,155
Operating Income (Loss)	(19,127)	1,716,964	2,272,091	681,995	(2,465,477)	193,845	(823,239)	(7,206,592)	(369,776)	(37,170)
Non-Operating Revenues										
Interest Income	1,491	10,594	36,079	71,140	619,371	729,310	22,605	282,555	1,342	—
Rents, Leases, and Franchises	—	75,000	—	—	—	—	19,949	65,940	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	2,799	—	—	—	601,027	—	—	6,708,805	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	12	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	40	—	—	—	6,393	—	—	74,258	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	64,716	—	23,258	—	27,408	45,873	—	—
Total Non-Operating Revenues	4,342	85,594	100,795	71,140	1,250,049	729,310	69,962	7,177,431	1,342	—
Non-Operating Expenses										
Interest Expense	—	223,859	2,034	93,891	—	5,187,923	8,471	965,887	—	—
Other Non-Operating Expenses	—	2,500	—	—	—	24,480	—	156,616	—	—
Total Non-Operating Expenses	—	226,359	2,034	93,891	—	5,212,403	8,471	1,122,503	—	—
Non-Operating Income (Loss)	4,342	(140,765)	98,761	(22,751)	1,250,049	(4,483,093)	61,491	6,054,928	1,342	—
Income (Loss) Before Operating Transfers	(14,785)	1,576,199	2,370,852	659,244	(1,215,428)	(4,289,248)	(761,748)	(1,151,664)	(368,434)	(37,170)
Operating Transfers In	—	11,028,893	—	—	—	—	—	—	—	—
Operating Transfers Out	—	11,028,893	—	—	—	—	—	—	103,681	—
Net Income (Loss)	\$(14,785)	\$1,576,199	\$2,370,852	\$659,244	\$(1,215,428)	\$(4,289,248)	\$(761,748)	\$(1,151,664)	\$(472,115)	\$(37,170)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Spring Valley County Sanitation District (San Diego)	Springville Public Utility District	Squaw Valley Public Service District	Stallion Springs Community Services District	Stege Sanitary District (Contra Costa)	Stinson Beach County Water District	Stones-Bengard Community Service District	Stratford Public Utility District	Strathmore Public Utility District	Sultana Community Services District
Operating Revenues										
Service Charges	\$11,843,771	\$269,388	\$744,125	\$174,430	\$2,825,098	\$325,387	\$38,037	\$176,408	\$200,948	\$96,473
Connection Fees	55,975	—	4,783	2,000	35,900	—	—	2,000	1,541	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	28,505	—	223,977	148,980	44,748	59,467	164	4,779	8,298	—
Sales	—	—	—	—	—	—	—	4,605	—	—
Total Operating Revenues	11,928,251	269,388	972,885	325,410	2,905,746	384,854	38,201	187,792	210,787	96,473
Operating Expenses										
Sewage Collection	4,884,551	71,198	302,779	—	1,692,157	—	28,027	40,656	—	12,715
Sewage Treatment	—	71,198	—	118,516	—	—	—	40,657	81,454	—
Sewage Disposal	7,180,868	—	—	—	—	—	—	—	—	27,740
Solid Waste Disposal	—	—	216,114	123,428	—	—	—	54,771	—	—
Administration and General	132,651	71,199	364,004	118,693	499,452	465,299	9,537	34,356	85,172	26,374
Depreciation and Amortization	1,065,209	146,348	300,468	27,849	374,428	—	32,320	17,377	17,756	24,017
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	13,263,279	359,943	1,183,365	388,486	2,566,037	465,299	69,884	187,817	184,382	90,846
Operating Income (Loss)	(1,335,028)	(90,555)	(210,480)	(63,076)	339,709	(80,445)	(31,683)	(25)	26,405	5,627
Non-Operating Revenues										
Interest Income	156,255	10,756	80,676	1,648	16,387	—	4,549	2,066	1,207	1,137
Rents, Leases, and Franchises	—	—	25,442	—	—	5,000	—	—	24,900	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	10,327	101,099	—	317,798	—	—	8,922	65,041	4,264
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	1,540	8,817	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	218	(168)	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	124	1,131	—	3,915	—	—	115	792	51
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	1,920	103	13,839	—	—	—	—	—
Total Non-Operating Revenues	156,255	21,425	211,640	10,568	351,939	5,000	4,549	11,103	91,940	5,452
Non-Operating Expenses										
Interest Expense	—	10,396	26,853	—	54,690	—	—	4,160	—	2,775
Other Non-Operating Expenses	17,782	—	13,583	—	—	—	—	—	—	—
Total Non-Operating Expenses	17,782	10,396	40,436	—	54,690	—	—	4,160	—	2,775
Non-Operating Income (Loss)	138,473	11,029	171,204	10,568	297,249	5,000	4,549	6,943	91,940	2,677
Income (Loss) Before Operating Transfers	(1,196,555)	(79,526)	(39,276)	(52,508)	636,958	(75,445)	(27,134)	6,918	118,345	8,304
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(1,196,555)	\$(79,526)	\$(39,276)	\$(52,508)	\$636,958	\$(75,445)	\$(27,134)	\$6,918	\$118,345	\$8,304

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Summerland Sanitary District (Santa Barbara)	Sunnyslope County Water District	Sunset Beach Sanitary District (Orange)	Susanville Consolidated Sanitary District (Lassen)	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
Operating Revenues										
Service Charges	\$651,782	\$1,347,927	\$—	\$1,329,065	\$96,750	\$2,836,158	\$11,934,529	\$3,889,182	\$—	\$263,261
Connection Fees	49,149	—	—	96,644	—	5,589	—	13,743	—	—
Service Type Assessment	—	—	437,386	—	—	—	—	—	—	—
Other Services	569	47,750	2,500	32,738	—	43,228	331,936	67,470	—	—
Sales	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	701,500	1,395,677	439,886	1,458,447	96,750	2,884,975	12,266,465	3,970,395	—	263,261
Operating Expenses										
Sewage Collection	104,904	310,983	609,251	159,420	—	1,311,143	—	—	—	—
Sewage Treatment	—	—	—	508,755	—	—	11,842,309	—	—	—
Sewage Disposal	—	—	—	41,026	—	—	—	1,709,473	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	1,474,840	100,991	51,526
Administration and General	699,412	171,753	84,866	407,089	246,676	627,826	1,188,341	167,595	94,120	203,505
Depreciation and Amortization	126,967	83,059	67,631	332,643	65,995	667,162	3,001,788	442,140	16,807	6,630
Other Operating Expenses	—	113,157	—	—	—	454,120	—	—	—	—
Total Operating Expenses	931,283	678,952	761,748	1,448,933	312,671	3,060,251	16,032,438	3,794,048	211,918	261,661
Operating Income (Loss)	(229,783)	716,725	(321,862)	9,514	(215,921)	(175,276)	(3,765,973)	176,347	(211,918)	1,600
Non-Operating Revenues										
Interest Income	2,568	1,621	8,542	8,530	(3,345)	13,543	241,866	5,503	74,988	4,616
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	195,288	—	485,908	272,088	—	—	2,212,915	—	—	—
Voter Approved Taxes	—	—	—	—	—	1,892	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	70	—	1,365	—	—	1	—	—	—	—
Intergovernmental										
Federal	—	—	—	228,450	—	16,575	—	—	—	—
State	1,340	—	4,112	6,482	—	4	410,443	—	124,251	—
Other Governmental Agencies	—	—	8	—	—	5,253	—	—	—	85,047
Other Non-Operating Revenues	—	—	—	—	—	—	300	—	916	9,542
Total Non-Operating Revenues	199,266	1,621	499,935	515,550	(3,345)	37,268	2,865,524	5,503	200,155	99,205
Non-Operating Expenses										
Interest Expense	—	11,042	—	52,694	—	848	1,166,078	249,983	—	—
Other Non-Operating Expenses	1,189	465	—	—	—	—	—	—	33,140	—
Total Non-Operating Expenses	1,189	11,507	—	52,694	—	848	1,166,078	249,983	33,140	—
Non-Operating Income (Loss)	198,077	(9,886)	499,935	462,856	(3,345)	36,420	1,699,446	(244,480)	167,015	99,205
Income (Loss) Before Operating Transfers	(31,706)	706,839	178,073	472,370	(219,266)	(138,856)	(2,066,527)	(68,133)	(44,903)	100,805
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	798,788	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(31,706)	\$(91,949)	\$178,073	\$472,370	\$(219,266)	\$(138,856)	\$(2,066,527)	\$(68,133)	\$(44,903)	\$100,805

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Tejon-Castac Water District	Temecula Community Services District	Templeton Community Services District	Tennant Community Services District	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
Operating Revenues										
Service Charges	\$352,667	\$—	\$751,305	\$7,632	\$142,878	\$871,684	\$—	\$136,202	\$167,901	\$2,494,803
Connection Fees	5,275	—	—	—	—	9,637	—	4,272	—	1,000
Service Type Assessment	—	5,869,115	—	—	—	—	52,060	—	—	—
Other Services	—	—	115,358	—	—	139,317	2,014	—	—	277,617
Sales	—	—	—	—	—	—	—	4,569	—	—
Total Operating Revenues	357,942	5,869,115	866,663	7,632	142,878	1,020,638	54,074	145,043	167,901	2,773,420
Operating Expenses										
Sewage Collection	—	—	265,185	—	—	158,508	—	64,525	818	—
Sewage Treatment	295,470	—	—	—	80,879	—	—	—	2,841	2,151,802
Sewage Disposal	—	—	—	—	—	273,686	—	52,793	597	—
Solid Waste Disposal	—	5,770,810	—	—	—	—	—	—	—	—
Administration and General	121,204	73,521	238,180	6,171	42,057	204,813	88,747	42,282	169,474	457,929
Depreciation and Amortization	261,636	—	361,752	15,000	57,945	174,429	4,774	13,766	—	738,143
Other Operating Expenses	—	—	6,830	3,346	—	19,844	—	—	—	—
Total Operating Expenses	678,310	5,844,331	871,947	24,517	180,881	831,280	93,521	173,366	173,730	3,347,874
Operating Income (Loss)	(320,368)	24,784	(5,284)	(16,885)	(38,003)	189,358	(39,447)	(28,323)	(5,829)	(574,454)
Non-Operating Revenues										
Interest Income	—	10,151	11,577	—	20,702	2,707	530	1,296	2,555	3,597
Rents, Leases, and Franchises	—	6,846	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	31,423	—	28,889	12,139	8,872	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	27	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	12,543	—	—	382	—	365	178	40	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	(4,521)	—
Other Non-Operating Revenues	—	—	210	—	—	4,544	—	3,594	48,970	—
Total Non-Operating Revenues	—	29,540	11,787	—	52,507	7,251	29,784	17,234	55,916	3,597
Non-Operating Expenses										
Interest Expense	—	—	35,902	—	36,547	15,464	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	35,000	—	—	—
Total Non-Operating Expenses	—	—	35,902	—	36,547	15,464	35,000	—	—	—
Non-Operating Income (Loss)	—	29,540	(24,115)	—	15,960	(8,213)	(5,216)	17,234	55,916	3,597
Income (Loss) Before Operating Transfers	(320,368)	54,324	(29,399)	(16,885)	(22,043)	181,145	(44,663)	(11,089)	50,087	(570,857)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	293,460	—	—	—	—	—	—	—
Net Income (Loss)	\$(320,368)	\$54,324	\$(322,859)	\$(16,885)	\$(22,043)	\$181,145	\$(44,663)	\$(11,089)	\$50,087	\$(570,857)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Trabuco Canyon Water District	Tranquillity Public Utility District	Tres Pinos County Water District	Trinity County Waterworks District No. 1	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
Operating Revenues										
Service Charges	\$1,183,008	\$77,583	\$38,553	\$110,601	\$6,592,768	\$2,467,520	\$14,245	\$769,404	\$2,869,592	\$807,318
Connection Fees	—	—	—	4,500	61,397	—	—	—	74,816	1,575
Service Type Assessment	—	—	—	—	178,121	—	—	—	—	—
Other Services	700	200	—	26,924	—	236,590	427	2,279	197,934	20,621
Sales	718,737	3,466	—	—	1,393,523	—	—	2,390	—	—
Total Operating Revenues	1,902,445	81,249	38,553	142,025	8,225,809	2,704,110	14,672	774,073	3,142,342	829,514
Operating Expenses										
Sewage Collection	457,910	—	—	94,500	4,202,269	5,240,436	—	—	464,603	—
Sewage Treatment	1,831,642	102,513	—	—	1,118,921	—	—	—	541,319	592,281
Sewage Disposal	—	—	32,584	—	—	—	6,501	—	201,712	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	391,466	14,052	18,279	—	1,373,873	2,250,776	5,042	289,013	1,477,476	52,264
Depreciation and Amortization	1,381,573	36,083	12,337	250,000	392,493	1,942,237	1,393	—	1,076,461	45,944
Other Operating Expenses	—	—	—	—	—	—	9,453	235,056	48,690	22,635
Total Operating Expenses	4,062,591	152,648	63,200	344,500	7,087,556	9,433,449	22,389	524,069	3,810,261	713,124
Operating Income (Loss)	(2,160,146)	(71,399)	(24,647)	(202,475)	1,138,253	(6,729,339)	(7,717)	250,004	(667,919)	116,390
Non-Operating Revenues										
Interest Income	9,772	3,447	—	—	118,800	120,508	170	2,130	120,666	937
Rents, Leases, and Franchises	—	5,820	6,049	—	—	8,879	—	—	600	892
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	20,063	—	—	—	4,240,453	—	60,259	113,682	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	33,049	—	—	—	—	81,160	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	160	—	—	—	—	—	23	—	—
Intergovernmental										
Federal	—	2	—	—	—	—	—	—	—	—
State	—	238	—	—	—	—	—	884	2,454	—
Other Governmental Agencies	75,832	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	901	94,679	—	—	—	—
Total Non-Operating Revenues	85,604	29,730	6,049	33,049	119,701	4,464,519	170	63,296	318,562	1,829
Non-Operating Expenses										
Interest Expense	—	2,920	—	18,287	—	—	1,463	55,153	—	—
Other Non-Operating Expenses	406	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	406	2,920	—	18,287	—	—	1,463	55,153	—	—
Non-Operating Income (Loss)	85,198	26,810	6,049	14,762	119,701	4,464,519	(1,293)	8,143	318,562	1,829
Income (Loss) Before Operating Transfers	(2,074,948)	(44,589)	(18,598)	(187,713)	1,257,954	(2,264,820)	(9,010)	258,147	(349,357)	118,219
Operating Transfers In	—	—	—	—	190,240	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	102,852
Net Income (Loss)	\$(2,074,948)	\$(44,589)	\$(18,598)	\$(187,713)	\$1,448,194	\$(2,264,820)	\$(9,010)	\$258,147	\$(349,357)	\$15,367

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Ukiah Valley Sanitation District (Mendocino)	Union Sanitary District (Alameda)	Upper Valley Waste Management Agency	Vallecitos Water District	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
Operating Revenues										
Service Charges	\$3,927,181	\$38,486,824	\$139,724	\$12,855,742	\$25,192,643	\$1,761,685	\$8,385,726	\$288,735	\$1,207,117	\$3,568,737
Connection Fees	450,787	3,381,963	—	—	—	—	723,985	—	—	492,447
Service Type Assessment	—	—	—	—	720,300	—	—	—	—	—
Other Services	—	987,948	—	89,901	11,693	—	33,270	—	1,018,992	—
Sales	—	—	—	1,604,276	—	—	—	—	—	291,664
Total Operating Revenues	4,377,968	42,856,735	139,724	14,549,919	25,924,636	1,761,685	9,142,981	288,735	2,226,109	4,352,848
Operating Expenses										
Sewage Collection	269,744	14,342,352	—	2,026,153	4,709,154	231,741	809,998	87,837	23,622	145,557
Sewage Treatment	833,066	10,532,692	—	3,116,849	8,999,449	855,242	2,019,251	—	676,764	1,552,568
Sewage Disposal	—	—	22,028	2,097,610	—	—	551,369	—	—	196,509
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	516,147	5,574,250	52,755	3,238,839	4,166,980	185,209	1,501,410	146,407	314,552	628,580
Depreciation and Amortization	57,643	16,323,858	—	3,285,409	8,164,530	988,747	1,870,504	37,486	496,432	660,349
Other Operating Expenses	—	—	55,481	—	—	—	—	—	16,387	2,422
Total Operating Expenses	1,676,600	46,773,152	130,264	13,764,860	26,040,113	2,260,939	6,752,532	271,730	1,527,757	3,185,985
Operating Income (Loss)	2,701,368	(3,916,417)	9,460	785,059	(115,477)	(499,254)	2,390,449	17,005	698,352	1,166,863
Non-Operating Revenues										
Interest Income	59,871	274,328	611	88,544	1,042,068	23,509	154,896	2,628	16,144	93,446
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	23,540
Taxes and Assessments										
Current Secured and Unsecured (1%)	43,237	—	—	612,906	753,193	—	585,628	44,887	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	27,154	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	583,535
State	464	—	25,000	6,465	9,168	—	7,183	644	—	454,276
Other Governmental Agencies	—	—	—	382,700	1,044,554	—	9,556	—	—	—
Other Non-Operating Revenues	—	—	—	23,792	—	—	—	24,723	—	77,088
Total Non-Operating Revenues	103,572	274,328	25,611	1,141,561	2,848,983	23,509	757,263	72,882	16,144	1,231,885
Non-Operating Expenses										
Interest Expense	—	1,114,313	—	1,078,880	3,244,200	—	458,830	—	—	—
Other Non-Operating Expenses	1,037,981	846,612	—	1,662,667	—	—	21,966	—	—	137,886
Total Non-Operating Expenses	1,037,981	1,960,925	—	2,741,547	3,244,200	—	480,796	—	—	137,886
Non-Operating Income (Loss)	(934,409)	(1,686,597)	25,611	(1,599,986)	(395,217)	23,509	276,467	72,882	16,144	1,093,999
Income (Loss) Before Operating Transfers	1,766,959	(5,603,014)	35,071	(814,927)	(510,694)	(475,745)	2,666,916	89,887	714,496	2,260,862
Operating Transfers In	—	—	—	—	—	149,003	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$1,766,959	\$(5,603,014)	\$35,071	\$(814,927)	\$(510,694)	\$(326,742)	\$2,666,916	\$89,887	\$714,496	\$2,260,862

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Ventura County Waterworks No. 16	Ventura Region Sanitation District	Victor Valley Wastewater Reclamation Authority	Wallace Community Services District	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)
Operating Revenues										
Service Charges	\$494,782	\$9,355,858	\$10,570,050	\$82,633	\$886,107	\$428,569	\$79,864	\$15,593,543	\$—	\$9,134,959
Connection Fees	217,188	—	2,205,637	—	—	—	—	169,442	—	137,492
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	7,700	8,548,662	46,800	—	—	13,781	1,229	106,929	—	285,510
Sales	—	439,526	—	—	—	—	—	—	—	—
Total Operating Revenues	719,670	18,344,046	12,822,487	82,633	886,107	442,350	81,093	15,869,914	—	9,557,961
Operating Expenses										
Sewage Collection	31,367	—	1,048,370	17,727	—	—	10,957	3,130,566	—	2,647,943
Sewage Treatment	336,806	4,368,035	2,347,747	53,180	—	78,901	12,631	5,356,338	—	5,137,323
Sewage Disposal	—	—	—	17,727	—	—	—	—	—	125,365
Solid Waste Disposal	—	6,460,122	—	—	—	—	5,610	—	—	—
Administration and General	118,122	3,157,125	5,899,695	7,608	951,942	323,585	24,648	1,974,055	137,781	2,063,761
Depreciation and Amortization	17,780	3,771,550	5,674,684	39,038	—	—	95,395	880,066	—	2,747,202
Other Operating Expenses	—	2,083,758	—	—	—	—	—	—	—	69,787
Total Operating Expenses	504,075	19,840,590	14,970,496	135,280	951,942	402,486	149,241	11,341,025	137,781	12,791,381
Operating Income (Loss)	215,595	(1,496,544)	(2,148,009)	(52,647)	(65,835)	39,864	(68,148)	4,528,889	(137,781)	(3,233,420)
Non-Operating Revenues										
Interest Income	7,331	564,387	90,544	3,040	14,012	5,129	437	119,676	—	457,834
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	393,138
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	147,836	4,587	—	—	—	821,707
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	895	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3,903	—	—	—	17,111	—	—	—	—	—
Intergovernmental										
Federal	84,382	—	—	—	—	—	—	—	—	—
State	—	—	—	—	1,275	70	—	—	—	12,106
Other Governmental Agencies	—	—	256,828	—	—	—	—	—	137,777	—
Other Non-Operating Revenues	41	111,908	43,732	—	—	—	—	43,710	—	107,000
Total Non-Operating Revenues	95,657	676,295	391,104	3,935	180,234	9,786	437	163,386	137,777	1,791,785
Non-Operating Expenses										
Interest Expense	12,228	1,117,265	333,266	7,558	—	15,728	11,704	—	—	—
Other Non-Operating Expenses	—	4,461	183,638	—	—	—	—	1,562,844	—	667
Total Non-Operating Expenses	12,228	1,121,726	516,904	7,558	—	15,728	11,704	1,562,844	—	667
Non-Operating Income (Loss)	83,429	(445,431)	(125,800)	(3,623)	180,234	(5,942)	(11,267)	(1,399,458)	137,777	1,791,118
Income (Loss) Before Operating Transfers	299,024	(1,941,975)	(2,273,809)	(56,270)	114,399	33,922	(79,415)	3,129,431	(4)	(1,442,302)
Operating Transfers In	—	3,013,796	—	—	—	—	—	—	—	—
Operating Transfers Out	—	3,013,796	—	—	—	—	—	—	—	—
Net Income (Loss)	\$299,024	\$(1,941,975)	\$(2,273,809)	\$(56,270)	\$114,399	\$33,922	\$(79,415)	\$3,129,431	\$(4)	\$(1,442,302)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	West Patton Village Community Services District	West Valley Sanitation District of Santa Clara County (Santa Clara)	Westborough County Water District	Western Municipal Water District	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
Operating Revenues										
Service Charges	\$52,200	\$14,863,970	\$1,816,156	\$3,049,326	\$19,989,062	\$3,848,983	\$19,018	\$—	\$362,893	\$407,025
Connection Fees	—	1,069,340	—	276,856	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	210	—	—	—
Other Services	—	933,720	—	376,627	24,311	—	—	—	398	—
Sales	565	—	—	7,604,753	—	—	—	63,409	—	—
Total Operating Revenues	52,765	16,867,030	1,816,156	11,307,562	20,013,373	3,848,983	19,228	63,409	363,291	407,025
Operating Expenses										
Sewage Collection	10,811	3,043,493	—	7,253,055	—	133,767	—	—	165,302	27,857
Sewage Treatment	13,848	7,498,214	1,484,007	385,618	—	3,685,563	466	130,824	—	431,441
Sewage Disposal	—	—	—	—	—	—	—	6,989	—	—
Solid Waste Disposal	—	—	—	—	12,106,121	—	—	—	—	—
Administration and General	3,946	2,107,360	—	2,006,062	3,757,949	236,547	11,995	10,065	56,002	124,747
Depreciation and Amortization	607	3,773,950	52,720	1,661,731	2,599,854	1,441,243	2,620	26,056	53,159	265,100
Other Operating Expenses	—	—	67,762	74,806	—	59,998	—	—	—	—
Total Operating Expenses	29,212	16,423,017	1,604,489	11,381,272	18,463,924	5,557,118	15,081	173,934	274,463	849,145
Operating Income (Loss)	23,553	444,013	211,667	(73,710)	1,549,449	(1,708,135)	4,147	(110,525)	88,828	(442,120)
Non-Operating Revenues										
Interest Income	—	184,772	—	476,293	785,352	930	305	—	26	8,536
Rents, Leases, and Franchises	—	—	—	—	80,059	14,373	—	6,175	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	614	—	—	37,066
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	190,683	—	5	—	—	371
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	(7,404)	—	—	139,559	604,974	—	—	—	124,365
Total Non-Operating Revenues	—	177,368	—	476,293	1,195,653	620,277	924	6,175	26	170,338
Non-Operating Expenses										
Interest Expense	—	404,463	—	2,499,220	—	144,700	—	—	50,713	—
Other Non-Operating Expenses	—	228,000	—	138,370	—	189,101	—	—	—	—
Total Non-Operating Expenses	—	632,463	—	2,637,590	—	333,801	—	—	50,713	—
Non-Operating Income (Loss)	—	(455,095)	—	(2,161,297)	1,195,653	286,476	924	6,175	(50,687)	170,338
Income (Loss) Before Operating Transfers	23,553	(11,082)	211,667	(2,235,007)	2,745,102	(1,421,659)	5,071	(104,350)	38,141	(271,782)
Operating Transfers In										
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	23,553	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$—	\$(11,082)	\$211,667	\$(2,235,007)	\$2,745,102	\$(1,421,659)	\$5,071	\$(104,350)	\$38,141	\$(271,782)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Whittier Utility Authority	Wild Wings County Service Area	Willow Creek Community Services District	Windsor County Water District	Winter Gardens Sewer Maintenance (San Diego)	Winterhaven Water District	Winton Water and Sanitary District (Merced)	Woodbridge Sanitary District (San Joaquin)	Woodville Public Utility District	Yorba Linda Water District
Operating Revenues										
Service Charges	\$10,267,231	\$—	\$—	\$6,548,766	\$826,792	\$157,834	\$1,594,245	\$—	\$—	\$1,274,579
Connection Fees	—	—	—	22,823	2,200	—	—	—	—	—
Service Type Assessment	—	381,103	—	—	—	—	—	388,366	—	—
Other Services	40,492	—	—	—	500	—	12,275	—	—	—
Sales	97,718	—	—	34,718	—	—	—	—	127,324	54,074
Total Operating Revenues	10,405,441	381,103	—	6,606,307	829,492	157,834	1,606,520	388,366	127,324	1,328,653
Operating Expenses										
Sewage Collection	—	229,362	—	—	297,344	—	178,945	—	—	526,605
Sewage Treatment	—	—	—	—	—	46,599	1,207,921	266,129	—	—
Sewage Disposal	422,932	—	—	2,787,964	928,390	37,108	—	—	25,529	—
Solid Waste Disposal	8,577,245	—	—	—	—	22,234	—	—	—	—
Administration and General	1,170,275	19,447	3,634	1,205,564	8,278	15,000	254,711	137,665	65,339	788,056
Depreciation and Amortization	—	49,376	—	1,953,294	43,624	32,550	163,881	75,050	23,032	610,281
Other Operating Expenses	—	—	—	—	—	—	—	—	21,285	—
Total Operating Expenses	10,170,452	298,185	3,634	5,946,822	1,277,636	153,491	1,805,458	478,844	135,185	1,924,942
Operating Income (Loss)	234,989	82,918	(3,634)	659,485	(448,144)	4,343	(198,938)	(90,478)	(7,861)	(596,289)
Non-Operating Revenues										
Interest Income	225,951	3,087	—	78,086	40,166	—	13,871	4,563	36,623	21,630
Rents, Leases, and Franchises	463,240	—	—	265,240	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	12,139	34,754	40,841	25,664	—
Voter Approved Taxes	—	—	—	12,453	—	—	—	—	327	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	178,278	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	203	—	513	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	263	—	100	489	510	334	—
Other Governmental Agencies	—	—	—	—	—	2,876	—	—	—	—
Other Non-Operating Revenues	—	—	—	236,928	—	—	—	25,737	—	6,424
Total Non-Operating Revenues	689,191	3,087	—	592,970	40,166	15,115	227,595	71,651	63,461	28,054
Non-Operating Expenses										
Interest Expense	120,979	—	—	398,079	—	1,000	1,721	—	—	1,064
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	2,654	115,380
Total Non-Operating Expenses	120,979	—	—	398,079	—	1,000	1,721	—	2,654	116,444
Non-Operating Income (Loss)	568,212	3,087	—	194,891	40,166	14,115	225,874	71,651	60,807	(88,390)
Income (Loss) Before Operating Transfers	803,201	86,005	(3,634)	854,376	(407,978)	18,458	26,936	(18,827)	52,946	(684,679)
Operating Transfers In	—	28,482	2,500	3,102,940	—	—	—	—	—	—
Operating Transfers Out	—	—	—	3,108,931	—	—	60,000	—	—	—
Net Income (Loss)	\$803,201	\$114,487	\$(1,134)	\$848,385	\$(407,978)	\$18,458	\$(33,064)	\$(18,827)	\$52,946	\$(684,679)

Table 7. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order

	Yucaipa Valley Water District	State Total
Operating Revenues		
Service Charges	\$10,127,736	\$2,555,612,059
Connection Fees	—	106,571,778
Service Type Assessment	—	22,390,758
Other Services	14,760	98,697,052
Sales	—	108,065,767
Total Operating Revenues	<u>10,142,496</u>	<u>2,891,337,414</u>
Operating Expenses		
Sewage Collection	860,779	356,010,988
Sewage Treatment	641,692	844,854,330
Sewage Disposal	620,885	122,027,452
Solid Waste Disposal	—	275,177,314
Administration and General	4,103,696	573,471,456
Depreciation and Amortization	3,231,559	613,613,340
Other Operating Expenses	369,496	68,906,594
Total Operating Expenses	<u>9,828,107</u>	<u>2,854,061,474</u>
Operating Income (Loss)	<u>314,389</u>	<u>37,275,940</u>
Non-Operating Revenues		
Interest Income	3,319	99,594,525
Rents, Leases, and Franchises	—	11,226,853
Taxes and Assessments		
Current Secured and Unsecured (1%)	—	262,469,755
Voter Approved Taxes	—	20,687,776
Property Assessments	311,500	30,039,033
Special Assessments	—	877,647
Prior Year and Penalties	—	2,850,637
Intergovernmental		
Federal	—	17,722,923
State	—	18,739,464
Other Governmental Agencies	—	24,626,050
Other Non-Operating Revenues	30,984	104,348,639
Total Non-Operating Revenues	<u>345,803</u>	<u>593,183,302</u>
Non-Operating Expenses		
Interest Expense	1,024,707	286,990,808
Other Non-Operating Expenses	1,188	62,240,079
Total Non-Operating Expenses	<u>1,025,895</u>	<u>349,230,887</u>
Non-Operating Income (Loss)	<u>(680,092)</u>	<u>243,952,415</u>
Income (Loss) Before Operating Transfers	<u>(365,703)</u>	<u>281,228,355</u>
Operating Transfers In	—	128,609,722
Operating Transfers Out	—	107,899,023
Net Income (Loss)	<u><u>\$(365,703)</u></u>	<u><u>\$301,939,054</u></u>

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11
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
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$—	\$19,490	\$6,355,554	\$43,982,100	\$173,867	\$39,530	\$25,757	\$105,762
Business	—	—	—	—	—	8,427,300	—	3,728	—	—
Industrial	—	—	—	—	—	4,921,072	—	—	—	—
Irrigation	—	58,833	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	2,219	—	4,182,900	—	—	—	—
Water Services	150	—	—	1,946	1,649,839	3,587,037	—	12,637	—	8,283
Total Operating Revenues	150	58,833	—	23,655	8,005,393	65,100,409	173,867	55,895	25,757	114,045
Operating Expenses										
Source of Supply	7	22,563	—	11,306	890,917	23,220,838	26,259	—	—	—
Pumping	—	—	7,582	—	714,497	3,116,200	—	30,390	4,832	18,814
Water Treatment	—	—	—	3,365	—	12,463,800	—	7,459	2,171	—
Administration and General	116	3,062	1,916	18,365	87,035	6,145,209	18,832	9,236	14,172	77,862
Customer Accounts	—	—	—	—	430,963	1,507,343	—	1,200	828	—
Transmission and Distribution	—	29,196	23,549	—	1,196,560	11,343,026	92,739	—	6,467	23,400
Depreciation and Amortization	—	—	—	7,441	532,998	12,462,300	—	2,279	13,484	—
Other Operating Expenses	—	—	645	—	—	93,312	—	—	—	—
Total Operating Expenses	123	54,821	33,692	40,477	3,852,970	70,352,028	137,830	50,564	41,954	120,076
Operating Income (Loss)	27	4,012	(33,692)	(16,822)	4,152,423	(5,251,619)	36,037	5,331	(16,197)	(6,031)
Non-Operating Revenues										
Interest Income	—	73	1,782	13	281,688	1,416,000	334	463	—	278
Rents, Leases, and Franchises	—	—	—	—	—	214,900	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	3,088	—	—	4,035,316	33,333	5,991	3,617	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	33,718	—	—	—	—	—	28	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	10,434	4	1,469	—	147,958	—	—	2	—
Intergovernmental										
Federal	—	—	—	—	—	12	—	—	—	—
State	—	—	39	—	—	3,431,466	1	20	58	—
Other Governmental Agencies	—	—	—	—	—	(358,400)	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	1,225,800	80	—	1,500	—
Total Non-Operating Revenues	—	10,507	38,631	1,482	281,688	10,113,052	33,748	6,474	5,205	278
Non-Operating Expenses										
Interest Expense	—	—	—	—	3,602,286	1,991,000	—	679	2,145	—
Other Non-Operating Expenses	—	—	—	—	—	44,145	—	—	4,635	—
Total Non-Operating Expenses	\$—	\$—	\$—	\$—	\$3,602,286	\$2,035,145	\$—	\$679	\$6,780	\$—
Non-Operating Income (Loss)	—	10,507	38,631	1,482	(3,320,598)	8,077,907	33,748	5,795	(1,575)	278
Income (Loss) Before Operating Transfers	27	14,519	4,939	(15,340)	831,825	2,826,288	69,785	11,126	(17,772)	(5,753)
Operating Transfers In	—	—	8,100	—	—	—	—	—	—	—
Operating Transfers Out	—	—	8,100	—	—	—	—	—	—	—
Net Income (Loss)	\$27	\$14,519	\$4,939	\$(15,340)	\$831,825	\$2,826,288	\$69,785	\$11,126	\$(17,772)	\$(5,753)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$261,058	\$618,948	\$140,432	\$3,748,726	\$67,503	\$—	\$—	\$—
Business	—	—	—	—	—	451,859	—	9,843	—	—
Industrial	—	—	—	—	—	815,866	—	—	—	—
Irrigation	—	547,746	—	—	1,990,378	156,225	—	603,646	2,933,230	—
Sales for Resale	—	—	—	—	—	1,004,440	—	272,506	—	—
All Other Sales	—	—	—	8,660	394,840	1,711,036	—	44,866	—	—
Water Services	—	210,203	—	—	—	525,877	—	—	503,203	—
Total Operating Revenues	—	757,949	261,058	627,608	2,525,650	8,414,029	67,503	930,861	3,436,433	—
Operating Expenses										
Source of Supply	—	150,710	—	—	—	—	—	115,541	87,691	—
Pumping	1,567	589,294	—	—	—	652,317	—	121,760	1,770,030	—
Water Treatment	—	—	81,950	—	—	339,134	271	—	—	—
Administration and General Customer Accounts	14,129	246,670	240,488	73,850	1,395,012	5,341,850	63,058	208,967	100,393	—
Transmission and Distribution	778	—	—	336,434	1,234,557	814,147	—	805,194	742,137	—
Depreciation and Amortization	—	42,967	—	74,206	311,695	3,759,444	18,137	455,880	221,730	—
Other Operating Expenses	3,022	—	17,725	—	57,752	585,437	—	—	—	—
Total Operating Expenses	19,496	1,029,641	340,163	484,490	2,999,016	11,492,329	81,466	1,707,342	2,921,981	—
Operating Income (Loss)	(19,496)	(271,692)	(79,105)	143,118	(473,366)	(3,078,300)	(13,963)	(776,481)	514,452	—
Non-Operating Revenues										
Interest Income	518	143	—	1,347	13,379	21,119	10,839	22,740	15,700	667
Rents, Leases, and Franchises	—	26,073	—	—	4,200	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	1,790	118,597	—	—	—	231,158	—	347,546	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	14,940	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	223,492	—	—	—	—
Prior Year and Penalties	2	3,002	—	—	8,170	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	22	1,570	—	—	426,457	3,405	—	4,491	—	—
Other Governmental Agencies	—	—	—	—	66,263	—	300,000	—	—	—
Other Non-Operating Revenues	—	—	—	—	196,205	461,514	—	1,302	—	—
Total Non-Operating Revenues	17,272	149,385	—	1,347	714,674	940,688	310,839	376,079	15,700	667
Non-Operating Expenses										
Interest Expense	—	—	—	—	13,302	1,577,485	—	—	233,860	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$—	\$—	\$—	\$—	\$13,302	\$1,577,485	\$—	\$—	\$233,860	\$—
Non-Operating Income (Loss)	17,272	149,385	—	1,347	701,372	(636,797)	310,839	376,079	(218,160)	667
Income (Loss) Before Operating Transfers	(2,224)	(122,307)	(79,105)	144,465	228,006	(3,715,097)	296,876	(400,402)	296,292	667
Operating Transfers In	1,000	—	—	—	—	—	—	—	—	—
Operating Transfers Out	1,000	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(2,224)	\$(122,307)	\$(79,105)	\$144,465	\$228,006	\$(3,715,097)	\$296,876	\$(400,402)	\$296,292	\$667

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Water Sales										
Residential	\$21,361,675	\$130,286	\$170,674	\$190,003	\$843,457	\$737,053	\$281,091	\$29,678	\$1,310,624	\$—
Business	—	—	—	—	44,392	23,577	—	—	174,863	—
Industrial	—	—	—	—	—	—	—	—	64,638	73,698
Irrigation	692,025	—	—	—	—	28,847	—	—	—	14,519,790
Sales for Resale	—	—	—	—	—	—	55,726	—	—	—
All Other Sales	—	—	—	2,498	6,756	9,315	—	—	31,667	451,711
Water Services	539,425	20,530	33,103	—	1,282	—	48,751	—	1,360,711	—
Total Operating Revenues	22,593,125	150,816	203,777	192,501	895,887	798,792	385,568	29,678	2,942,503	15,045,199
Operating Expenses										
Source of Supply	7,015,672	5,841	11,050	36,697	—	—	—	—	—	7,113,793
Pumping	1,061,820	19,895	24,475	85,431	50,893	415,243	34,414	—	407,180	1,757,559
Water Treatment	3,844,711	—	—	30,518	161,814	10,991	—	—	—	—
Administration and General Customer Accounts	4,031,726	74,057	89,200	15,461	170,955	343,152	332,575	3,256	642,610	2,972,041
Transmission and Distribution	1,557	—	—	—	—	—	—	—	—	284,951
Depreciation and Amortization	95,889	11,881	47,683	36,697	94,779	—	66,106	8,640	605,028	5,848,261
Other Operating Expenses	4,386,771	13,716	26,073	33,444	118,212	281,672	60,720	9,566	160,323	2,029,026
Other Operating Expenses	396,671	—	—	—	—	—	—	—	—	—
Total Operating Expenses	20,834,817	125,390	198,481	238,248	596,653	1,051,058	493,815	21,462	1,815,141	20,005,631
Operating Income (Loss)	1,758,308	25,426	5,296	(45,747)	299,234	(252,266)	(108,247)	8,216	1,127,362	(4,960,432)
Non-Operating Revenues										
Interest Income	2,426,686	1,707	127	21,311	4,434	5,395	14,602	69	17,418	202,212
Rents, Leases, and Franchises	—	—	—	—	10,111	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	2,813,064	—	—	34,364	26,507	53,630	29,184	—	—	—
Voter Approved Taxes	9,820,762	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	6,646,217
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	1,002	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	38,610	—
State	184,608	—	—	322	643	504	393	—	—	—
Other Governmental Agencies	5,980,321	—	—	—	—	1,024	—	—	—	9,310,505
Other Non-Operating Revenues	597,744	—	—	—	—	—	2,359	202	—	2,488,921
Total Non-Operating Revenues	21,823,185	1,707	127	55,997	42,697	60,553	46,538	271	56,028	18,647,855
Non-Operating Expenses										
Interest Expense	5,049,582	—	—	—	92,919	41,886	—	6,028	6,610	918,307
Other Non-Operating Expenses	16,644,861	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$21,694,443	\$—	\$—	\$—	\$92,919	\$41,886	\$—	\$6,028	\$6,610	\$918,307
Non-Operating Income (Loss)	128,742	1,707	127	55,997	(50,222)	18,667	46,538	(5,757)	49,418	17,729,548
Income (Loss) Before Operating Transfers	1,887,050	27,133	5,423	10,250	249,012	(233,599)	(61,709)	2,459	1,176,780	12,769,116
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	62,707	—	—	—
Net Income (Loss)	\$1,887,050	\$27,133	\$5,423	\$10,250	\$249,012	\$(233,599)	\$(124,416)	\$2,459	\$1,176,780	\$12,769,116

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Water Sales										
Residential	\$92,268	\$382,895	\$31,439	\$22,760	\$—	\$—	\$—	\$—	\$—	\$1,929,008
Business	3,560	—	94,316	—	—	—	—	—	—	146,869
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	4,183,272	536,909	—	—	86,331
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	581,121	—	2,334,592	—
Water Services	94,481	9,372	—	—	—	222,260	—	—	2,557,006	79,142
Total Operating Revenues	190,309	392,267	125,755	22,760	—	4,405,532	1,118,030	—	4,891,598	2,241,350
Operating Expenses										
Source of Supply	7,500	182,130	—	—	—	827,668	—	1,319,269	—	183,404
Pumping	58,861	—	47,867	—	—	1,253,672	—	—	—	340,308
Water Treatment	6,354	67,510	37,609	—	—	—	—	—	—	17,663
Administration and General	53,219	64,079	19,947	56,924	—	1,149,531	35,217	314,097	2,227,864	114,972
Customer Accounts	9,131	—	—	—	—	—	—	—	—	—
Transmission and Distribution	22,504	—	—	—	—	852,667	950,973	—	—	1,177,870
Depreciation and Amortization	27,489	30,582	23,480	—	—	463,794	142,941	—	3,945	448,878
Other Operating Expenses	—	—	—	—	—	—	—	965,334	1,754,928	—
Total Operating Expenses	185,058	344,301	128,903	56,924	—	4,547,332	1,129,131	2,598,700	3,986,737	2,283,095
Operating Income (Loss)	5,251	47,966	(3,148)	(34,164)	—	(141,800)	(11,101)	(2,598,700)	904,861	(41,745)
Non-Operating Revenues										
Interest Income	1	1,414	—	257	85	172,278	2,406	15,125	—	15,582
Rents, Leases, and Franchises	—	—	—	—	—	252,717	—	—	—	40,334
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	2,752	82,631	12,601	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	327,433
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	12,062
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	40	1,005	150	—	—	4,984
Other Governmental Agencies	—	—	—	—	—	—	6,556	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Revenues	1	1,414	—	257	2,877	508,631	21,713	15,125	—	400,395
Non-Operating Expenses										
Interest Expense	535	—	—	—	—	—	71,045	—	—	182,077
Other Non-Operating Expenses	—	—	—	—	—	—	48,263	—	—	20,646
Total Non-Operating Expenses	\$535	\$—	\$—	\$—	\$—	\$—	\$119,308	\$—	\$—	\$202,723
Non-Operating Income (Loss)	(534)	1,414	—	257	2,877	508,631	(97,595)	15,125	—	197,672
Income (Loss) Before Operating Transfers	4,717	49,380	(3,148)	(33,907)	2,877	366,831	(108,696)	(2,583,575)	904,861	155,927
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	20,415	—	—	—	—	—	—	33,025
Net Income (Loss)	\$4,717	\$49,380	\$(23,563)	\$(33,907)	\$2,877	\$366,831	\$(108,696)	\$(2,583,575)	\$904,861	\$122,902

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Operating Revenues										
Water Sales										
Residential	\$3,960,728	\$1,344,630	\$—	\$70,121	\$22,585	\$95,430	\$2,095,941	\$—	\$—	\$148,097
Business	98,455	350,640	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	29,013	182,059	19,262,502	18,690,988	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	360,450	—	—
All Other Sales	81,805	834,619	—	—	—	9,946	—	—	—	—
Water Services	4,795,461	676,329	—	1,469,878	34,783	—	384,064	—	26,480	—
Total Operating Revenues	8,965,462	3,388,277	19,262,502	20,230,987	57,368	105,376	2,480,005	360,450	26,480	148,097
Operating Expenses										
Source of Supply	1,815,459	1,066,528	13,461,326	11,242,185	—	—	432,284	1,281,739	—	—
Pumping	2,066,259	266,437	2,439,137	2,805,514	6,646	—	84,667	—	—	—
Water Treatment	—	314,652	—	—	702	—	—	—	8,198	—
Administration and General	2,366,902	1,519,746	690,795	607,287	32,897	54,895	537,397	1,786,829	21,042	15,026
Customer Accounts	193,714	331,772	—	—	—	—	—	—	—	—
Transmission and Distribution	1,005,971	1,250,017	1,066,139	1,636,191	4,550	—	959,640	—	—	106,164
Depreciation and Amortization	2,001,050	893,596	423,501	—	10,930	26,365	542,225	568,431	8,405	—
Other Operating Expenses	—	—	—	2,012,965	—	—	—	130,711	—	24,121
Total Operating Expenses	9,449,355	5,642,748	18,080,898	18,304,142	55,725	81,260	2,556,213	3,767,710	37,645	145,311
Operating Income (Loss)	(483,893)	(2,254,471)	1,181,604	1,926,845	1,643	24,116	(76,208)	(3,407,260)	(11,165)	2,786
Non-Operating Revenues										
Interest Income	32,383	33,258	16,000	73,829	15	2,029	20,510	32,600	2,770	678
Rents, Leases, and Franchises	22,031	—	—	514,659	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	634,405	—	64,076	—	5,599	—	2,860,802	—	—
Voter Approved Taxes	—	1,665,763	—	—	—	—	—	—	—	—
Property Assessments	—	10,629	—	162,845	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	28,651	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	11,429	—	651	—	122	—	39,429	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	37,771	—	—
Other Non-Operating Revenues	111,528	303,656	3,962,403	2,502,000	—	—	—	12,345	—	—
Total Non-Operating Revenues	165,942	2,659,140	3,978,403	3,318,060	15	7,750	20,510	3,011,598	2,770	678
Non-Operating Expenses										
Interest Expense	84,969	486,624	119,319	50,342	—	8,468	—	259,551	—	—
Other Non-Operating Expenses	10,025	—	3,488,822	1,440,382	—	—	—	—	—	—
Total Non-Operating Expenses	\$94,994	\$486,624	\$3,608,141	\$1,490,724	\$—	\$8,468	\$—	\$259,551	\$—	\$—
Non-Operating Income (Loss)	70,948	2,172,516	370,262	1,827,336	15	(718)	20,510	2,752,047	2,770	678
Income (Loss) Before Operating Transfers	(412,945)	(81,955)	1,551,866	3,754,181	1,658	23,398	(55,698)	(655,213)	(8,395)	3,464
Operating Transfers In	—	1,880,568	—	—	—	—	—	182,337	—	—
Operating Transfers Out	—	1,880,568	—	—	—	—	7,489	—	13,774	—
Net Income (Loss)	\$(412,945)	\$(81,955)	\$1,551,866	\$3,754,181	\$1,658	\$23,398	\$(63,187)	\$(472,876)	\$(22,169)	\$3,464

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Big Rock Community Services District	Big Springs Irrigation District	Bighorn-Desert View Water Agency	Biola Community Services District	Birchim Community Services District	Bodega Bay Public Utility District	Bolinas Community Public Utility	Boron Community Services District	Borrego Water District	Brawley County Water District
Operating Revenues										
Water Sales										
Residential	\$52,231	\$—	\$457,078	\$102,203	\$—	\$349,900	\$593,183	\$281,532	\$1,641,979	\$—
Business	25,394	—	—	43,800	—	232,600	—	—	99,033	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	91,420	—	—	—	—	—	—	89,825	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	50	—	50,253	—	—	—	—	—	—	—
Water Services	—	8,442	595,583	—	—	—	—	22,165	634,673	—
Total Operating Revenues	77,675	99,862	1,102,914	146,003	—	582,500	593,183	303,697	2,465,510	—
Operating Expenses										
Source of Supply	—	—	—	—	—	10,700	—	65,866	20,068	—
Pumping	—	69,023	—	31,813	—	180,400	—	36,528	380,369	—
Water Treatment	5,214	—	—	—	—	28,900	—	2,411	—	—
Administration and General	45,814	35,035	605,744	47,760	28,763	543,700	706,399	299,500	2,237,321	—
Customer Accounts	—	—	—	—	—	84,500	—	—	—	—
Transmission and Distribution	21,620	4,975	351,065	68,290	—	93,800	—	70,997	—	—
Depreciation and Amortization	18,505	—	241,342	67,705	17,697	134,500	123,309	20,712	527,295	—
Other Operating Expenses	—	—	—	—	—	—	—	1,172	—	—
Total Operating Expenses	91,153	109,033	1,198,151	215,568	46,460	1,076,500	829,708	497,186	3,165,053	—
Operating Income (Loss)	(13,478)	(9,171)	(95,237)	(69,565)	(46,460)	(494,000)	(236,525)	(193,489)	(699,543)	—
Non-Operating Revenues										
Interest Income	3,230	2,182	4,472	7,390	3,322	9,700	8,798	6,620	2,503	71
Rents, Leases, and Franchises	—	—	—	—	—	13,700	5,580	10,613	7,682	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	1,511	95,783	24,515	13,626	320,700	239,845	53,335	70,811	—
Voter Approved Taxes	16,341	—	178,187	—	—	—	2,090	—	—	22,000
Property Assessments	—	—	—	4,308	69,513	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	4	—	—	—	—	409	—	—	—
Intergovernmental										
Federal	—	—	430,605	—	—	—	—	—	—	—
State	29,011	26	—	265	38	3,400	31,941	420	669	—
Other Governmental Agencies	—	—	—	—	—	—	8,068	—	—	—
Other Non-Operating Revenues	—	746	—	750	—	—	143,103	—	—	—
Total Non-Operating Revenues	48,582	4,469	709,047	37,228	86,499	347,500	439,834	70,988	81,665	22,071
Non-Operating Expenses										
Interest Expense	3,668	—	124,406	3,442	15,221	—	25,638	—	160,203	6,225
Other Non-Operating Expenses	27	—	34,345	890	4,859	—	7,458	—	564,367	—
Total Non-Operating Expenses	\$3,695	\$—	\$158,751	\$4,332	\$20,080	\$—	\$33,096	\$—	\$724,570	\$6,225
Non-Operating Income (Loss)	44,887	4,469	550,296	32,896	66,419	347,500	406,738	70,988	(642,905)	15,846
Income (Loss) Before Operating Transfers	31,409	(4,702)	455,059	(36,669)	19,959	(146,500)	170,213	(122,501)	(1,342,448)	15,846
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$31,409	\$(4,702)	\$455,059	\$(36,669)	\$19,959	\$(146,500)	\$170,213	\$(122,501)	\$(1,342,448)	\$15,846

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Briceland Community Services District	Bridgeport Public Utility District	Brooktrails Community Services District	Brophy Water District	Browns Valley Irrigation District	Buckingham Park Water District	Buena Vista Water Storage District	Burney Water District	Butte City Community Services District	Butte Valley Irrigation District
Operating Revenues										
Water Sales										
Residential	\$6,240	\$162,308	\$855,215	\$—	\$—	\$399,734	\$—	\$343,782	\$11,998	\$—
Business	—	133,221	—	—	—	—	—	238,564	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	7,638	—	595,653	1,429,195	—	999,124	—	—	228,483
Sales for Resale	—	—	—	—	629,490	—	6,003,768	—	—	—
All Other Sales	—	3,678	—	—	—	—	—	103,254	—	—
Water Services	—	—	167,589	170,238	2,200	25,285	1,066,615	—	82	—
Total Operating Revenues	6,240	306,845	1,022,804	765,891	2,060,885	425,019	8,069,507	685,600	12,080	228,483
Operating Expenses										
Source of Supply	—	—	—	210,353	18,335	—	1,628,529	—	—	—
Pumping	—	55,811	105,885	—	205,283	42,900	—	143,253	—	139,869
Water Treatment	3,375	17,696	362,486	—	—	42,900	—	5,106	—	—
Administration and General	838	136,059	24,429	91,426	1,516,503	215,847	3,268,595	489,800	9,979	220,037
Customer Accounts	—	—	30,000	—	—	—	—	—	—	—
Transmission and Distribution	—	—	434,136	193,534	124,116	42,900	676,387	—	14,262	12,684
Depreciation and Amortization	4,486	68,453	309,289	8,619	192,000	49,000	330,671	126,177	1,810	39,545
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	8,699	278,019	1,266,225	503,932	2,056,237	393,547	5,904,182	764,336	26,051	412,135
Operating Income (Loss)	(2,459)	28,826	(243,421)	261,959	4,648	31,472	2,165,325	(78,736)	(13,971)	(183,652)
Non-Operating Revenues										
Interest Income	515	1,716	1,385	14,429	34,338	1,477	182,603	2,838	269	181
Rents, Leases, and Franchises	—	—	—	—	57,842	—	—	—	—	107,572
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	8,504	7,126	—	25,363	—	—	—	10,003	4,290
Voter Approved Taxes	—	—	—	—	167,432	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,860	—	—	298	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	40	50	—	675	—	—	—	8,755	79
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	14,787
Total Non-Operating Revenues	2,375	10,260	8,561	14,727	285,650	1,477	182,603	2,838	19,027	126,909
Non-Operating Expenses										
Interest Expense	—	16,107	153,388	—	13,850	23,500	—	—	—	—
Other Non-Operating Expenses	—	—	273,560	—	—	—	984,541	—	—	—
Total Non-Operating Expenses	\$—	\$16,107	\$426,948	\$—	\$13,850	\$23,500	\$984,541	\$—	\$—	\$—
Non-Operating Income (Loss)	2,375	(5,847)	(418,387)	14,727	271,800	(22,023)	(801,938)	2,838	19,027	126,909
Income (Loss) Before Operating Transfers	(84)	22,979	(661,808)	276,686	276,448	9,449	1,363,387	(75,898)	5,056	(56,743)
Operating Transfers In	—	—	181,000	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(84)	\$22,979	\$(480,808)	\$276,686	\$276,448	\$9,449	\$1,363,387	\$(75,898)	\$5,056	\$(56,743)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	California Pines Community Services District	Callahan Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$143,352	\$34,915	\$—	\$634,703	\$87,644	\$7,372,176	\$1,062,356	\$52,015	\$10,570
Business	—	—	—	—	74,102	11,840	—	—	1,548	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	517,800	—	—	1,642,059	—	—	—	—	—	—
Sales for Resale	—	—	—	717,769	—	—	—	—	—	—
All Other Sales	1,755,932	—	730	—	—	—	—	87,014	1,084	—
Water Services	107,523	—	199	84,921	149,648	—	—	—	38,247	14
Total Operating Revenues	2,381,255	143,352	35,844	2,444,749	858,453	99,484	7,372,176	1,149,370	92,894	10,584
Operating Expenses										
Source of Supply	—	—	—	215,033	—	—	—	—	—	21
Pumping	18,505	81,104	—	357,833	68,675	16,529	—	94,924	—	—
Water Treatment	—	4,273	20,496	—	9,387	8,371	5,302,515	96,111	8,465	648
Administration and General	208,322	47,832	13,086	853,096	522,244	37,348	2,165,816	543,572	54,912	3,943
Customer Accounts	—	—	—	—	20,929	—	—	—	23,070	—
Transmission and Distribution	596,100	43,107	—	1,494,156	169,460	33,287	—	307,456	—	9,530
Depreciation and Amortization	49,924	59,947	—	342,000	263,866	6,316	2,644,071	191,683	—	2,565
Other Operating Expenses	—	—	(2,295)	—	—	—	—	—	—	—
Total Operating Expenses	872,851	236,263	31,287	3,262,118	1,054,561	101,851	10,112,402	1,233,746	86,447	16,707
Operating Income (Loss)	1,508,404	(92,911)	4,557	(817,369)	(196,108)	(2,367)	(2,740,226)	(84,376)	6,447	(6,123)
Non-Operating Revenues										
Interest Income	17,141	10,145	—	55,091	5,677	3,225	187,956	29,883	22	14
Rents, Leases, and Franchises	—	—	—	—	27,340	—	—	15,169	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	4,783	—	2,174,628	65,920	3,919	1,823,958	94,661	17,000	—
Voter Approved Taxes	—	—	—	—	—	11,220	—	346,805	—	—
Property Assessments	—	—	32,489	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	325	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	118	—	50,000	199	81	1,006,365	3,649	287	—
Other Governmental Agencies	—	—	—	—	—	85	—	35,468	—	—
Other Non-Operating Revenues	—	—	—	238,864	2,282	—	1,094,386	3,552	5,799	—
Total Non-Operating Revenues	17,141	15,371	32,489	2,518,583	101,418	18,530	4,112,665	529,187	23,108	14
Non-Operating Expenses										
Interest Expense	—	500	—	125,370	32,703	—	464,105	37,410	124	—
Other Non-Operating Expenses	—	—	9,473	—	36,838	—	626,953	—	5,799	—
Total Non-Operating Expenses	\$—	\$500	\$9,473	\$125,370	\$69,541	\$—	\$1,091,058	\$37,410	\$5,923	\$—
Non-Operating Income (Loss)	17,141	14,871	23,016	2,393,213	31,877	18,530	3,021,607	491,777	17,185	14
Income (Loss) Before Operating Transfers	1,525,545	(78,040)	27,573	1,575,844	(164,231)	16,163	281,381	407,401	23,632	(6,109)
Operating Transfers In	—	—	—	—	—	—	3,780	—	—	—
Operating Transfers Out	—	—	—	—	—	226	—	—	—	—
Net Income (Loss)	\$1,525,545	\$(78,040)	\$27,573	\$1,575,844	\$(164,231)	\$15,937	\$285,161	\$407,401	\$23,632	\$(6,109)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Canebrake County Water District
Operating Revenues										
Water Sales										
Residential	\$375,968	\$—	\$104,965	\$1,066,008	\$—	\$111,325	\$247,812	\$36,338	\$5,816,604	\$31,262
Business	—	—	—	618,384	—	—	26,111	3,160	638,119	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	23,792	—	—	—	3,380,075	—
Sales for Resale	—	93,869,885	—	—	—	—	—	—	—	—
All Other Sales	5,280	—	—	—	—	—	—	—	479,067	—
Water Services	—	8,050,189	—	247,844	—	(32)	—	—	1,645,837	904
Total Operating Revenues	381,248	101,920,074	104,965	1,932,236	23,792	111,293	273,923	39,498	11,959,702	32,166
Operating Expenses										
Source of Supply	—	83,083,428	43,628	—	—	—	257,005	—	6,595,635	1
Pumping	—	915,992	17,039	—	—	—	—	5,042	918,361	—
Water Treatment	—	206,022	3,116	—	—	—	84,189	11,711	21,990	—
Administration and General Customer Accounts	392,239	8,955,084	45,379	450,464	7,310	149,439	1,765	19,483	2,208,087	21,822
Transmission and Distribution	—	2,407,141	—	1,031,363	3,494	—	—	4,494	503,713	2,679
Depreciation and Amortization	—	8,864,538	25,045	588,263	8,444	—	—	11,149	1,341,412	4,933
Other Operating Expenses	—	—	—	—	—	3,887	—	—	30,672	—
Total Operating Expenses	392,239	104,432,205	134,207	2,070,090	19,248	153,326	357,849	51,879	11,738,242	29,435
Operating Income (Loss)	(10,991)	(2,512,131)	(29,242)	(137,854)	4,544	(42,033)	(83,926)	(12,381)	221,460	2,731
Non-Operating Revenues										
Interest Income	4,602	3,040,135	257	—	1,770	20	5,806	646	91,956	1,437
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	6,069,956	—	—	—	—	—	—	501,478	13,603
Voter Approved Taxes	9,614	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	128,714	—	1,574	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	343
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	90	417,073	—	—	—	—	—	—	4,820	219
Other Governmental Agencies	—	—	—	—	—	6,673	—	—	—	—
Other Non-Operating Revenues	—	—	9	—	—	—	232,278	—	150,028	—
Total Non-Operating Revenues	14,306	9,527,164	266	—	1,770	135,407	238,084	2,220	748,282	15,602
Non-Operating Expenses										
Interest Expense	5,850	10,664,266	—	31,312	—	—	—	—	288,696	—
Other Non-Operating Expenses	—	672,511	—	—	—	—	—	—	48,631	—
Total Non-Operating Expenses	\$5,850	\$11,336,777	\$—	\$31,312	\$—	\$—	\$—	\$—	\$337,327	\$—
Non-Operating Income (Loss)	8,456	(1,809,613)	266	(31,312)	1,770	135,407	238,084	2,220	410,955	15,602
Income (Loss) Before Operating Transfers	(2,535)	(4,321,744)	(28,976)	(169,166)	6,314	93,374	154,158	(10,161)	632,415	18,333
Operating Transfers In	—	—	—	—	—	55,050	—	—	—	—
Operating Transfers Out	—	—	18,910	—	—	121,888	—	—	—	—
Net Income (Loss)	\$(2,535)	\$(4,321,744)	\$(47,886)	\$(169,166)	\$6,314	\$26,536	\$154,158	\$(10,161)	\$632,415	\$18,333

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Cedarville County Water District
Operating Revenues										
Water Sales										
Residential	\$8,117,277	\$6,006,457	\$172,871	\$924,061	\$104,726	\$14,691,569	\$48,733	\$814,257	\$—	\$110,782
Business	—	995,478	23,573	409,569	—	1,600,000	—	—	—	—
Industrial	—	303,118	—	39,594	—	—	—	—	—	—
Irrigation	—	2,184,557	—	1,913,943	—	—	—	—	1,933,194	—
Sales for Resale	—	—	—	2,007,858	—	14,351,396	—	—	—	—
All Other Sales	42,927	351,620	—	318,469	—	—	—	67,201	—	—
Water Services	—	424,870	16,949	5,343,106	—	8,930,572	—	38,521	10,971,716	—
Total Operating Revenues	8,160,204	10,266,100	213,393	10,956,600	104,726	39,573,537	48,733	919,979	12,904,910	110,782
Operating Expenses										
Source of Supply	789,682	3,690,844	—	2,280,701	49,600	25,622,935	40,513	—	4,796,804	—
Pumping	874,347	249,027	69,089	1,168,939	—	2,958,406	4,607	83,004	3,314,744	14,400
Water Treatment	109,945	935,478	—	1,107,391	—	4,758,753	—	—	—	485
Administration and General	1,829,916	2,143,307	121,077	3,278,893	6,776	10,424,214	8,574	365,175	1,480,165	76,616
Customer Accounts	569,215	61,542	—	362,054	—	1,707,009	—	—	—	—
Transmission and Distribution	967,413	833,022	21,106	739,968	—	8,355,201	415	136,312	994,220	—
Depreciation and Amortization	3,530,755	1,865,458	66,907	3,049,102	70	16,424,402	4,883	162,555	1,837,326	35,000
Other Operating Expenses	—	—	—	3,436,849	27,866	—	—	—	—	—
Total Operating Expenses	8,671,273	9,778,678	278,179	15,423,897	84,312	70,250,920	58,992	747,046	12,423,259	126,501
Operating Income (Loss)	(511,069)	487,422	(64,786)	(4,467,297)	20,414	(30,677,383)	(10,259)	172,933	481,651	(15,719)
Non-Operating Revenues										
Interest Income	4,081	55,294	847	402,229	—	4,181,725	—	7,300	53,553	—
Rents, Leases, and Franchises	14,300	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	41,820	1,874,495	—	18,693,224	11,083	—	—	—
Voter Approved Taxes	—	—	—	1,682,991	—	22,413,877	—	—	—	—
Property Assessments	—	—	—	17,113	—	—	—	29,058	—	—
Special Assessments	—	—	—	7,657	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	88,295	—	1,430,650	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	222,448	—	—	—	—	—
State	—	1,913,241	15,621	19,304	—	390,471	104	—	—	—
Other Governmental Agencies	—	—	—	30,364	—	292,321	—	—	—	—
Other Non-Operating Revenues	24,472	—	—	225,207	—	6,380,635	—	—	—	(1,600)
Total Non-Operating Revenues	42,853	1,968,535	58,288	4,347,655	222,448	53,782,903	11,187	36,358	53,553	(1,600)
Non-Operating Expenses										
Interest Expense	1,290,117	782,159	—	102,295	—	18,725,731	—	35,358	382,908	13,179
Other Non-Operating Expenses	—	—	—	31,158	—	—	118	30,636	—	—
Total Non-Operating Expenses	\$1,290,117	\$782,159	\$—	\$133,453	\$—	\$18,725,731	\$118	\$65,994	\$382,908	\$13,179
Non-Operating Income (Loss)	(1,247,264)	1,186,376	58,288	4,214,202	222,448	35,057,172	11,069	(29,636)	(329,355)	(14,779)
Income (Loss) Before Operating Transfers	(1,758,333)	1,673,798	(6,498)	(253,095)	242,862	4,379,789	810	143,297	152,296	(30,498)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(1,758,333)	\$1,673,798	\$(6,498)	\$(253,095)	\$242,862	\$4,379,789	\$810	\$143,297	\$152,296	\$(30,498)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Channel Islands Beach Community Services District
Operating Revenues										
Water Sales										
Residential	\$—	\$666,437	\$—	\$—	\$—	\$—	\$—	\$—	\$458,833	\$1,536,296
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	100	—	—	—	—	—
Irrigation	—	—	—	—	4,813,891	—	1,384,831	—	—	—
Sales for Resale	—	—	—	50,824,928	69,190	17,928,584	—	—	—	—
All Other Sales	—	—	—	—	8,587,027	—	—	—	6,272	—
Water Services	—	—	—	4,432,722	2,547,092	90,109	—	—	5,827	—
Total Operating Revenues	—	666,437	—	55,257,650	16,017,300	18,018,693	1,384,831	—	470,932	1,536,296
Operating Expenses										
Source of Supply	—	40,084	—	42,754,507	—	—	—	—	34,301	703,832
Pumping	—	29,618	—	—	906,934	—	55,240	—	135,972	—
Water Treatment	—	—	—	1,127,231	—	3,033,211	—	—	37,654	—
Administration and General Customer Accounts	—	517,597	—	4,098,122	3,539,842	1,278,906	676,199	3,884	175,020	468,719
Transmission and Distribution	—	143,765	—	1,681,666	4,447,673	1,677,382	325,000	—	149,666	62,100
Depreciation and Amortization	—	245,046	—	2,666,937	1,616,663	3,165,593	144,624	—	84,612	146,435
Other Operating Expenses	—	—	—	1,566,270	2,413,405	1,015,605	208	—	—	5,592
Total Operating Expenses	—	976,110	—	53,894,733	12,924,517	10,170,697	1,201,271	3,884	691,149	1,386,678
Operating Income (Loss)	—	(309,673)	—	1,362,917	3,092,783	7,847,996	183,560	(3,884)	(220,217)	149,618
Non-Operating Revenues										
Interest Income	205	4,187	215	343,375	259,161	236,522	4,467	97	4,868	12,646
Rents, Leases, and Franchises	—	—	—	—	20,651	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	526	163,142	—	—	194,889	—	36,163	—	89,849	55,857
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	216	—
Intergovernmental										
Federal	—	—	—	3,791,115	—	—	—	—	—	—
State	7	3,133	—	—	2,514	—	450	—	769	500
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	25,793	—	100,602	32,500	15,443	—	—	—	—
Total Non-Operating Revenues	738	196,255	215	4,235,092	509,715	251,965	41,080	97	95,702	69,003
Non-Operating Expenses										
Interest Expense	—	34,370	—	2,689,873	259	4,818,276	190,585	—	—	145,976
Other Non-Operating Expenses	—	—	—	—	14,920	387,867	—	—	—	—
Total Non-Operating Expenses	\$—	\$34,370	\$—	\$2,689,873	\$15,179	\$5,206,143	\$190,585	\$—	\$—	\$145,976
Non-Operating Income (Loss)	738	161,885	215	1,545,219	494,536	(4,954,178)	(149,505)	97	95,702	(76,973)
Income (Loss) Before Operating Transfers	738	(147,788)	215	2,908,136	3,587,319	2,893,818	34,055	(3,787)	(124,515)	72,645
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$738	\$(147,788)	\$215	\$2,908,136	\$3,587,319	\$2,893,818	\$34,055	\$(3,787)	\$(124,515)	\$72,645

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Chester Public Utility District	Chino Basin Desaliner 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	Clear Creek Community Service District (Lassen)
Operating Revenues										
Water Sales										
Residential	\$338,952	\$—	\$69,935	\$—	\$313,351	\$6,236	\$185,060	\$8,498,664	\$—	\$53,532
Business	—	—	—	—	—	—	—	796,569	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	5,245,583	—	—	—	385,031	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	12,465	—	—	—	30,227	—	7,698	385,762	—	—
Water Services	—	32,272,194	—	—	—	—	—	66,750	—	36,600
Total Operating Revenues	351,417	32,272,194	69,935	5,245,583	343,578	6,236	192,758	10,132,776	—	90,132
Operating Expenses										
Source of Supply	—	16,264,080	34,312	7,188,845	43,412	—	—	1,849,440	—	—
Pumping	—	—	6,734	—	—	—	35,970	192,540	—	—
Water Treatment	—	—	1,510	—	147,797	—	129,224	—	—	—
Administration and General Customer Accounts	44,463	548,483	65,005	1,003,848	76,361	3,145	30,576	2,591,029	—	—
Transmission and Distribution	421,772	—	14,053	1,603,117	15,702	—	17,346	1,215,954	—	—
Depreciation and Amortization	84,647	4,390,000	17,848	367,102	78,194	—	20,000	1,708,730	—	—
Other Operating Expenses	—	14,990,437	—	—	—	—	—	114,751	—	82,559
Total Operating Expenses	550,882	36,193,000	139,462	10,684,135	361,466	3,145	233,116	7,672,444	—	82,559
Operating Income (Loss)	(199,465)	(3,920,806)	(69,527)	(5,438,552)	(17,888)	3,091	(40,358)	2,460,332	—	7,573
Non-Operating Revenues										
Interest Income	1,773	413,432	—	91,663	1,603	433	11	29,612	—	190
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	71,762	—	—	108,523	—	1,151	20,006	—	641	10
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	3,362,461	57,900	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	15,670	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	650	—	—	1,271	—	23	400	32,884	45	—
Other Governmental Agencies	—	6,520,659	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	81,825	—	1,022,361	—	—	—	41,470	—	—
Total Non-Operating Revenues	74,185	7,015,916	—	4,601,949	59,503	1,607	20,417	103,966	686	200
Non-Operating Expenses										
Interest Expense	—	4,050,954	13,442	2,291	42,521	—	8,162	370,035	—	—
Other Non-Operating Expenses	—	1,468,399	—	—	—	—	—	22,187	1,028	2
Total Non-Operating Expenses	\$—	\$5,519,353	\$13,442	\$2,291	\$42,521	\$—	\$8,162	\$392,222	\$1,028	\$2
Non-Operating Income (Loss)	74,185	1,496,563	(13,442)	4,599,658	16,982	1,607	12,255	(288,256)	(342)	198
Income (Loss) Before Operating Transfers	(125,280)	(2,424,243)	(82,969)	(838,894)	(906)	4,698	(28,103)	2,172,076	(342)	7,771
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(125,280)	\$(2,424,243)	\$(82,969)	\$(838,894)	\$(906)	\$4,698	\$(28,103)	\$2,172,076	\$(342)	\$7,771

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Colusa County Water Works No. 1
Operating Revenues										
Water Sales										
Residential	\$983,872	\$1,002,561	\$14,970	\$38,614,626	\$2,073,315	\$6,014,994	\$326,969	\$—	\$—	\$21,786
Business	—	—	—	6,187,730	235,604	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	170,876	—	—	36,010,298	—	—	—	—	3,761,575	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	36,511	—	—	188,483	—	—	—	322,668	—
Water Services	149,028	—	—	44,698,357	2,214,677	—	126,557	15,626	—	—
Total Operating Revenues	1,303,776	1,039,072	14,970	125,511,011	4,712,079	6,014,994	453,526	15,626	4,084,243	21,786
Operating Expenses										
Source of Supply	106,345	—	—	35,472,635	—	2,038,203	4,020	99,421	1,708,061	—
Pumping	—	48,677	—	—	707,174	194,991	21,590	4,652	—	6,246
Water Treatment	248,832	587,449	—	—	707,174	—	15,443	1,038	—	5,761
Administration and General	732,337	305,093	670	12,362,957	600,156	2,202,223	136,345	232,510	603,003	27,141
Customer Accounts	185,443	—	—	3,530,233	707,174	—	—	—	—	—
Transmission and Distribution	276,296	89,524	7,804	11,668,493	—	1,252,844	217,337	171,841	—	—
Depreciation and Amortization	240,984	165,158	—	22,123,751	981,930	1,468,486	32,119	—	439,225	—
Other Operating Expenses	—	—	—	94,390,235	—	—	4,092	—	—	—
Total Operating Expenses	1,790,237	1,195,901	8,474	179,548,304	3,703,608	7,156,747	430,946	509,462	2,750,289	39,148
Operating Income (Loss)	(486,461)	(156,829)	6,496	(54,037,293)	1,008,471	(1,141,753)	22,580	(493,836)	1,333,954	(17,362)
Non-Operating Revenues										
Interest Income	17,409	362	309	1,646,961	64,540	11,323	47	8,176	29,608	3,866
Rents, Leases, and Franchises	—	—	—	117,219	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	332,726	86,758	11,968	7,353,348	—	913,518	—	42,247	—	—
Voter Approved Taxes	—	54,176	—	43,284,599	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	48,839	561,481	350,184	—
Special Assessments	5,003	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,083,102	—	—	1,878	52	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,000	1,800	120	123,301	—	4,310	—	525	—	—
Other Governmental Agencies	—	—	—	6,466,449	—	—	—	—	—	—
Other Non-Operating Revenues	271,745	—	—	—	—	661,043	—	—	—	—
Total Non-Operating Revenues	627,883	143,096	12,397	60,074,979	64,540	1,590,194	50,764	612,481	379,792	3,866
Non-Operating Expenses										
Interest Expense	106,165	—	—	—	756,273	357,609	24,694	—	—	—
Other Non-Operating Expenses	—	—	—	—	2,055,238	61,469	—	18,561	—	—
Total Non-Operating Expenses	\$106,165	\$—	\$—	\$—	\$2,811,511	\$419,078	\$24,694	\$18,561	\$—	\$—
Non-Operating Income (Loss)	521,718	143,096	12,397	60,074,979	(2,746,971)	1,171,116	26,070	593,920	379,792	3,866
Income (Loss) Before Operating Transfers	35,257	(13,733)	18,893	6,037,686	(1,738,500)	29,363	48,650	100,084	1,713,746	(13,496)
Operating Transfers In	—	—	—	—	—	—	—	30,000	—	—
Operating Transfers Out	—	—	—	—	—	—	—	30,000	—	—
Net Income (Loss)	\$35,257	\$(13,733)	\$18,893	\$6,037,686	\$(1,738,500)	\$29,363	\$48,650	\$100,084	\$1,713,746	\$(13,496)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	Cortina Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$—	\$44,448,251	\$—	\$—	\$—	\$31,228,323	\$—	\$—
Business	—	—	—	8,057,105	—	—	—	5,070,207	—	—
Industrial	—	—	—	15,014,392	—	—	—	2,060,665	—	—
Irrigation	—	2,423,163	—	710,240	5,966,541	222,002	428,016	4,797,033	—	33,978
Sales for Resale	—	—	—	14,969,856	—	—	—	2,460,264	—	—
All Other Sales	—	—	—	9,602,754	216,739	77,382	16,005	—	—	—
Water Services	—	507,311	325	—	—	—	4,344	2,707,002	—	—
Total Operating Revenues	—	2,930,474	325	92,802,598	6,183,280	299,384	448,365	48,323,494	—	33,978
Operating Expenses										
Source of Supply	—	—	—	5,385,065	327,473	30,449	178,937	8,120,057	—	21,785
Pumping	—	—	—	4,487,442	2,376,777	52,886	—	2,109,046	9,724	13,131
Water Treatment	—	—	—	7,826,703	—	—	—	5,826,785	1,365	—
Administration and General Customer Accounts	20,077	1,654,231	802,029	19,785,381	485,522	192,623	157,909	7,684,972	2,699	2,458
Transmission and Distribution	—	864,161	—	1,112,076	801,558	170,625	198,115	6,653,225	37,938	—
Depreciation and Amortization	—	204,428	—	27,109,127	369,812	44,476	—	6,103,574	—	—
Other Operating Expenses	—	599,140	—	16,824,696	251,692	—	—	2,583	—	—
Total Operating Expenses	20,077	3,321,960	802,029	86,289,139	4,612,834	491,059	534,961	38,270,698	51,726	37,374
Operating Income (Loss)	(20,077)	(391,486)	(801,704)	6,513,459	1,570,446	(191,675)	(86,596)	10,052,796	(51,726)	(3,396)
Non-Operating Revenues										
Interest Income	6,862	18,923	—	4,284,934	30,120	1,856	17,506	936,325	308	—
Rents, Leases, and Franchises	—	1,145	—	3,166,605	—	—	—	253,144	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	87,762	—	456,989	2,096,723	—	—	3,805	—	3,494	—
Voter Approved Taxes	—	—	—	757,470	—	—	—	—	—	—
Property Assessments	—	—	—	—	20,682	—	191,574	—	40,229	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	9	—	(3,933)	—	—	—	—	—	4	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	581,297	—	—
State	366	40,000	5,447	30,884,625	—	—	38	1,208,457	44	—
Other Governmental Agencies	—	—	147,936	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	253	6,072,676	—	—	—	38,107	—	—
Total Non-Operating Revenues	94,999	60,068	606,692	47,263,033	50,802	1,856	212,923	3,017,330	44,079	—
Non-Operating Expenses										
Interest Expense	5,346	4,001	—	24,020,505	—	—	—	8,482,508	—	—
Other Non-Operating Expenses	—	—	—	—	—	15,268	—	460,780	2,280	—
Total Non-Operating Expenses	\$5,346	\$4,001	\$—	\$24,020,505	\$—	\$15,268	\$—	\$8,943,288	\$2,280	\$—
Non-Operating Income (Loss)	89,653	56,067	606,692	23,242,528	50,802	(13,412)	212,923	(5,925,958)	41,799	—
Income (Loss) Before Operating Transfers	69,576	(335,419)	(195,012)	29,755,987	1,621,248	(205,087)	126,327	4,126,838	(9,927)	(3,396)
Operating Transfers In	—	—	—	—	—	—	—	8,627,622	25,000	—
Operating Transfers Out	—	—	—	—	—	—	—	8,627,622	25,000	—
Net Income (Loss)	\$69,576	\$(335,419)	\$(195,012)	\$29,755,987	\$1,621,248	\$(205,087)	\$126,327	\$4,126,838	\$(9,927)	\$(3,396)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	County Service Area No. 10 (San Luis Obispo)
Operating Revenues										
Water Sales										
Residential	\$323,699	\$9,660	\$—	\$58,886	\$26,901	\$198,376	\$28,077	\$95,162	\$80,608	\$407,296
Business	48,857	—	—	—	—	—	13,298	—	—	3,399
Industrial	—	—	—	—	—	—	—	—	—	1,301
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	617,326
All Other Sales	31,653	60	—	—	—	—	—	—	9,862	1,721
Water Services	—	—	83,628	—	—	—	—	480	—	—
Total Operating Revenues	404,209	9,720	83,628	58,886	26,901	198,376	41,375	95,642	90,470	1,031,043
Operating Expenses										
Source of Supply	—	—	—	—	—	—	—	—	—	86,136
Pumping	88,977	2,922	—	5,624	7,265	64,183	5,681	—	19,078	381,555
Water Treatment	—	1,415	—	2,690	3,262	9,151	1,297	52,214	2,120	181,645
Administration and General Customer Accounts	165,669	4,494	83,601	74,173	5,231	13,834	—	9,612	30,383	96,358
Transmission and Distribution	—	—	—	—	169	—	25,463	—	—	9,125
Depreciation and Amortization	85,541	—	—	—	7,733	103,838	13,262	—	19,078	218,766
Other Operating Expenses	70,738	2,242	—	—	382	—	—	32,896	707	129,920
Total Operating Expenses	410,925	11,073	83,601	82,487	26,166	191,006	45,703	94,722	71,366	1,103,505
Operating Income (Loss)	(6,716)	(1,353)	27	(23,601)	735	7,370	(4,328)	920	19,104	(72,462)
Non-Operating Revenues										
Interest Income	1,683	49	—	1,196	357	3,690	1,130	2,439	3,700	3,682
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	8,772	42,316	—	—	1,699	49,422
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	689	—	—	—	(98)
Intergovernmental										
Federal	—	—	—	—	1	—	—	—	—	—
State	—	—	—	—	121	74	—	—	22	423
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	4,902	—	—	—	—	—	—
Total Non-Operating Revenues	1,683	49	—	6,098	9,251	46,769	1,130	2,439	5,421	53,429
Non-Operating Expenses										
Interest Expense	—	—	48	—	—	—	—	5,558	—	53,514
Other Non-Operating Expenses	—	—	251	—	—	—	—	—	—	42
Total Non-Operating Expenses	\$—	\$—	\$299	\$—	\$—	\$—	\$—	\$5,558	\$—	\$53,556
Non-Operating Income (Loss)	1,683	49	(299)	6,098	9,251	46,769	1,130	(3,119)	5,421	(127)
Income (Loss) Before Operating Transfers	(5,033)	(1,304)	(272)	(17,503)	9,986	54,139	(3,198)	(2,199)	24,525	(72,589)
Operating Transfers In	—	—	—	—	9,014	—	—	—	—	295,460
Operating Transfers Out	—	—	—	—	4,739	—	—	—	21,148	—
Net Income (Loss)	\$(5,033)	\$(1,304)	\$(272)	\$(17,503)	\$14,261	\$54,139	\$(3,198)	\$(2,199)	\$3,377	\$222,871

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	County Service Area No. 14 (Madera)
Operating Revenues										
Water Sales										
Residential	\$—	\$33,457	\$54,935	\$—	\$482,597	\$136,589	\$43,551	\$7,282	\$—	\$30,675
Business	—	6,813	—	—	120,649	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	3,112	—	—	—	8,330	1,775	—	—	—
Water Services	126,869	17,583	10,335	66,837	—	—	—	—	17,035	—
Total Operating Revenues	126,869	60,965	65,270	66,837	603,246	144,919	45,326	7,282	17,035	30,675
Operating Expenses										
Source of Supply	—	—	—	—	596,933	—	—	—	—	—
Pumping	108,623	4,026	—	20,380	—	134,482	8,407	—	4,622	5,055
Water Treatment	42,896	—	—	6,199	—	7,518	7,149	—	13,101	2,053
Administration and General	42,244	23,182	48,890	13,965	27,849	45,941	25,490	2,169	23,214	933
Customer Accounts	—	1,517	—	—	—	—	—	—	—	—
Transmission and Distribution	—	16,470	—	126,630	—	20,882	8,975	—	—	15,323
Depreciation and Amortization	—	21,532	43,056	—	12,216	—	—	2,575	574	—
Other Operating Expenses	—	—	(114)	—	—	—	—	—	—	—
Total Operating Expenses	193,763	66,727	91,832	167,174	636,998	208,823	50,021	4,744	41,511	23,364
Operating Income (Loss)	(66,894)	(5,762)	(26,562)	(100,337)	(33,752)	(63,904)	(4,695)	2,538	(24,476)	7,311
Non-Operating Revenues										
Interest Income	967	581	625	583	2,138	1,313	1,858	—	303	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	7,399	24,890	—	49,302	—	7,749	—
Voter Approved Taxes	—	—	—	13,721	—	—	—	—	—	—
Property Assessments	—	—	—	31,406	—	43,664	—	—	—	—
Special Assessments	—	—	—	—	—	—	7,761	—	—	—
Prior Year and Penalties	—	—	—	63	—	—	917	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	1	—
State	—	—	—	203	141	—	675	—	105	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	12	17	—	—	—	—	—	—
Total Non-Operating Revenues	967	581	637	53,392	27,169	44,977	60,513	—	8,158	—
Non-Operating Expenses										
Interest Expense	—	1,483	7,005	4,250	—	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$—	\$1,483	\$7,005	\$4,250	\$—	\$—	\$—	\$—	\$—	\$—
Non-Operating Income (Loss)	967	(902)	(6,368)	49,142	27,169	44,977	60,513	—	8,158	—
Income (Loss) Before Operating Transfers	(65,927)	(6,664)	(32,930)	(51,195)	(6,583)	(18,927)	55,818	2,538	(16,318)	7,311
Operating Transfers In	—	—	—	17	—	—	—	—	—	—
Operating Transfers Out	8,520	—	—	17	—	—	—	—	829	—
Net Income (Loss)	\$(74,447)	\$(6,664)	\$(32,930)	\$(51,195)	\$(6,583)	\$(18,927)	\$55,818	\$2,538	\$(17,147)	\$7,311

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	County Service Area No. 2 (Lake)
Operating Revenues										
Water Sales										
Residential	\$—	\$57,845	\$50,248	\$—	\$166,274	\$39,045	\$—	\$161,000	\$38,080	\$164,819
Business	—	—	—	—	388	—	—	—	—	—
Industrial	—	—	—	—	9,443	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	19,877	—	—	661	392	—	—	—	—
Water Services	—	—	—	1,769	9,994	—	—	—	—	3,546
Total Operating Revenues	—	77,722	50,248	1,769	186,760	39,437	—	161,000	38,080	168,365
Operating Expenses										
Source of Supply	—	—	—	—	84,016	—	—	—	—	—
Pumping	—	22,785	20,825	29,172	72,398	5,706	—	73,245	3,658	8,485
Water Treatment	—	21,481	6,987	1,358	18,473	7,754	—	8,210	2,602	51,477
Administration and General	86	12,175	1,966	5,572	25,080	17,927	5,555	7,355	50,339	104,826
Customer Accounts	—	—	—	—	22,493	—	—	—	—	—
Transmission and Distribution	597	6,126	65,883	45,162	36,945	3,485	85,929	99,545	—	48,769
Depreciation and Amortization	—	—	—	—	38,595	—	—	—	—	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	38,312
Total Operating Expenses	683	62,567	95,661	81,264	298,000	34,872	91,484	188,355	56,599	251,869
Operating Income (Loss)	(683)	15,155	(45,413)	(79,495)	(111,240)	4,565	(91,484)	(27,355)	(18,519)	(83,504)
Non-Operating Revenues										
Interest Income	—	629	487	175	1,355	1,166	891	4,765	—	4,483
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	1,190	—	—	21,934	—	117,232
Voter Approved Taxes	—	—	—	—	6,643	—	—	—	—	—
Property Assessments	683	—	—	110,971	—	—	31,710	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	2	40	—	347	—	3,730
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	143	—	—	53	—	1,604
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	300	—	—	—	1,083	—	—	12,678	19,979
Total Non-Operating Revenues	683	929	487	111,146	9,333	2,289	32,601	27,099	12,678	147,028
Non-Operating Expenses										
Interest Expense	—	—	—	—	1,850	—	—	—	8,823	625
Other Non-Operating Expenses	—	—	—	3	300	—	6	—	5,724	—
Total Non-Operating Expenses	\$—	\$—	\$—	\$3	\$2,150	\$—	\$6	\$—	\$14,547	\$625
Non-Operating Income (Loss)	683	929	487	111,143	7,183	2,289	32,595	27,099	(1,869)	146,403
Income (Loss) Before Operating Transfers	—	16,084	(44,926)	31,648	(104,057)	6,854	(58,889)	(256)	(20,388)	62,899
Operating Transfers In	—	—	—	—	—	—	2,000	—	—	—
Operating Transfers Out	—	—	—	—	—	—	2,000	—	—	—
Net Income (Loss)	\$—	\$16,084	\$(44,926)	\$31,648	\$(104,057)	\$6,854	\$(58,889)	\$(256)	\$(20,388)	\$62,899

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	County Service Area No. 2a (Madera)
Operating Revenues										
Water Sales										
Residential	\$32,341	\$19,036	\$244,525	\$630,371	\$11,463	\$—	\$258,342	\$38,961	\$53,987	\$81,901
Business	—	—	—	—	—	—	16,841	—	—	—
Industrial	—	—	—	—	—	—	9,580	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	4,280	8,401	244	—	—	—	—	—
Water Services	6,147	828	66	—	2,083	12,471	1,308	381	1,890	—
Total Operating Revenues	38,488	19,864	248,871	638,772	13,790	12,471	286,071	39,342	55,877	81,901
Operating Expenses										
Source of Supply	—	—	—	—	—	—	17,545	—	—	—
Pumping	—	—	16,772	32,100	2,233	3,111	94,141	—	—	6,641
Water Treatment	—	15,840	144,770	272,285	5,264	346	26,316	—	—	2,677
Administration and General	34,716	3,011	43,010	33,764	2,760	4,954	28,919	60,107	78,299	1,152
Customer Accounts	—	—	—	—	—	—	17,464	—	—	—
Transmission and Distribution	—	—	58,277	169,778	5,387	3,111	52,634	—	—	38,835
Depreciation and Amortization	5,140	7,355	—	—	—	—	38,758	4,338	14,886	—
Other Operating Expenses	(109)	—	—	—	—	—	1,344	(128)	(90)	—
Total Operating Expenses	39,747	26,206	262,829	507,927	15,644	11,522	277,121	64,317	93,095	49,305
Operating Income (Loss)	(1,259)	(6,342)	(13,958)	130,845	(1,854)	949	8,950	(24,975)	(37,218)	32,596
Non-Operating Revenues										
Interest Income	441	2,821	234	12,104	184	169	367	(457)	757	3,847
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	9,440
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	1,729	—	2,943	20,384	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	292	144	18	—	—	8	32	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	128,580	—	—
State	—	—	—	—	—	24	287,727	93	372	—
Other Governmental Agencies	—	—	60,000	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	3,682	12,593	364	—	—	—	—	—
Total Non-Operating Revenues	441	2,821	64,208	24,841	566	1,922	288,094	131,167	21,545	13,287
Non-Operating Expenses										
Interest Expense	1,117	—	—	—	138	—	68,675	538	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	4,939
Total Non-Operating Expenses	\$1,117	\$—	\$—	\$—	\$138	\$—	\$68,675	\$538	\$—	\$4,939
Non-Operating Income (Loss)	(676)	2,821	64,208	24,841	428	1,922	219,419	130,629	21,545	8,348
Income (Loss) Before Operating Transfers	(1,935)	(3,521)	50,250	155,686	(1,426)	2,871	228,369	105,654	(15,673)	40,944
Operating Transfers In	—	—	—	—	—	—	84,421	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(1,935)	\$(3,521)	\$50,250	\$155,686	\$(1,426)	\$2,871	\$312,790	\$105,654	\$(15,673)	\$40,944

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	County Service Area No. 39 (Fresno)
Operating Revenues										
Water Sales										
Residential	\$175,639	\$48,697	\$65,856	\$—	\$—	\$—	\$103,426	\$419,159	\$—	\$80,245
Business	—	—	—	—	—	126,529	—	27,900	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	24,406	—	—
Water Services	—	9,071	—	7,615	—	—	—	155,185	721	—
Total Operating Revenues	175,639	57,768	65,856	7,615	—	126,529	103,426	626,650	721	80,245
Operating Expenses										
Source of Supply	—	—	1,323	—	—	—	38,942	293,791	—	—
Pumping	55,241	—	20,894	2,763	—	14,008	10,431	91,631	24,926	21,524
Water Treatment	864	—	2,322	—	142,177	5,898	—	88,555	1,373	—
Administration and General	10,533	49,288	33,276	4,260	18,592	19,742	96,002	97,201	8,288	36,201
Customer Accounts	—	—	—	—	—	—	—	10,843	—	—
Transmission and Distribution	80,904	—	20,894	53,381	—	182,445	—	10,852	73,858	1,086
Depreciation and Amortization	—	41,199	12,888	—	—	—	11,436	113,648	—	55,769
Other Operating Expenses	—	(127)	—	—	—	—	—	—	—	—
Total Operating Expenses	147,542	90,360	91,597	60,404	160,769	222,093	156,811	706,521	108,445	114,580
Operating Income (Loss)	28,097	(32,592)	(25,741)	(52,789)	(160,769)	(95,564)	(53,385)	(79,871)	(107,724)	(34,335)
Non-Operating Revenues										
Interest Income	4,486	419	57	1,198	1,381	—	461	8,125	5,326	1,209
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	318	—	768	—	—	—	—	1,085	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	31,178	184,218	—	—	—	83,280	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	20	—	10	—	—	—	—	1	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	3,243	—	—	—	—	—	—	—
Total Non-Operating Revenues	4,825	419	4,078	32,376	185,599	—	461	9,211	88,606	1,209
Non-Operating Expenses										
Interest Expense	—	7,464	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	1,616	—	—	3,120	—	2,203	—
Total Non-Operating Expenses	\$—	\$7,464	\$—	\$1,616	\$—	\$—	\$3,120	\$—	\$2,203	\$—
Non-Operating Income (Loss)	4,825	(7,045)	4,078	30,760	185,599	—	(2,659)	9,211	86,403	1,209
Income (Loss) Before Operating Transfers	32,922	(39,637)	(21,663)	(22,029)	24,830	(95,564)	(56,044)	(70,660)	(21,321)	(33,126)
Operating Transfers In	—	—	—	6,000	—	7,800	—	53,809	—	—
Operating Transfers Out	—	—	461	6,000	—	7,800	231	—	—	—
Net Income (Loss)	\$32,922	\$(39,637)	\$(22,124)	\$(22,029)	\$24,830	\$(95,564)	\$(56,275)	\$(16,851)	\$(21,321)	\$(33,126)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	County Service Area No. 41 (Sonoma)	County Service Area No. 43 (Fresno)	County Service Area No. 43 (San Joaquin)	County Service Area No. 44 (Fresno)	County Service Area No. 44 (San Joaquin)	County Service Area No. 46 (San Joaquin)	County Service Area No. 47 (Fresno)	County Service Area No. 49 (Fresno)	County Service Area No. 5 (Fresno)	County Service Area No. 5 (Sierra)
Operating Revenues										
Water Sales										
Residential	\$440,071	\$27,793	\$—	\$156,381	\$—	\$—	\$353,516	\$60,369	\$93,769	\$—
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	2,750	—	—	—	—	—	—	—	—	—
Water Services	3,600	—	48,369	33,506	110,602	—	681	—	—	—
Total Operating Revenues	446,421	27,793	48,369	189,887	110,602	—	354,197	60,369	93,769	—
Operating Expenses										
Source of Supply	—	—	—	—	—	—	—	—	—	—
Pumping	—	—	5,786	43,515	95,097	28,941	86,606	—	13,216	32,012
Water Treatment	—	—	695	4,835	2,425	—	136,031	—	1,468	451
Administration and General	105,458	2,691	5,921	69,303	17,641	12,533	16,837	—	21,048	9,828
Customer Accounts	72,639	—	—	—	—	—	—	—	—	—
Transmission and Distribution	387,196	33,945	54,217	43,516	160,664	73,904	42,659	—	13,216	25,326
Depreciation and Amortization	139,298	19,296	—	2,763	—	—	62,484	—	—	—
Other Operating Expenses	—	—	—	—	—	—	—	95,907	—	26,889
Total Operating Expenses	704,591	55,932	66,619	163,932	275,827	115,378	344,617	95,907	48,948	94,506
Operating Income (Loss)	(258,170)	(28,139)	(18,250)	25,955	(165,225)	(115,378)	9,580	(35,538)	44,821	(94,506)
Non-Operating Revenues										
Interest Income	8,794	148	730	1,201	6,602	2,141	5,901	1,827	984	718
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	1,586	—	—	—	—	—	11,869	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	232,164	—	1,335	—	50,491	186,333	225,958	—	—	65,905
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7,623	—	2	—	—	—	—	—	—	—
Intergovernmental										
Federal	2,719	—	—	—	—	—	—	—	1	—
State	906	—	20	—	—	—	—	—	160	—
Other Governmental Agencies	42,000	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	29	—	—	—
Total Non-Operating Revenues	294,206	148	3,673	1,201	57,093	188,474	231,888	1,827	13,014	66,623
Non-Operating Expenses										
Interest Expense	73,423	—	—	—	216	—	141,006	—	—	—
Other Non-Operating Expenses	—	—	1,284	—	—	71,704	4,953	—	—	1,670
Total Non-Operating Expenses	\$73,423	\$—	\$1,284	\$—	\$216	\$71,704	\$145,959	\$—	\$—	\$1,670
Non-Operating Income (Loss)	220,783	148	2,389	1,201	56,877	116,770	85,929	1,827	13,014	64,953
Income (Loss) Before Operating Transfers	(37,387)	(27,991)	(15,861)	27,156	(108,348)	1,392	95,509	(33,711)	57,835	(29,553)
Operating Transfers In	—	—	8,000	—	5,000	5,000	—	—	2,410	32,686
Operating Transfers Out	—	—	8,000	—	5,000	5,000	—	—	—	—
Net Income (Loss)	\$(37,387)	\$(27,991)	\$(15,861)	\$27,156	\$(108,348)	\$1,392	\$95,509	\$(33,711)	\$60,245	\$3,133

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	County Service Area No. 64 (San Bernardino)	County Service Area No. 69 (Monterey)
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$—	\$66,155	\$—	\$61,445	\$134,242	\$80,345	\$1,854,113	\$—
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	50,084	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	55,713	—	3,109	—	—	—	—
Water Services	—	—	—	—	—	—	33,611	68,303	3,624	—
Total Operating Revenues	—	—	—	171,952	—	64,554	167,853	148,648	1,857,737	—
Operating Expenses										
Source of Supply	—	—	—	—	—	—	—	—	355,006	—
Pumping	—	—	—	47,146	—	404	—	90,851	—	—
Water Treatment	—	26,802	—	106,669	—	2,141	—	16,223	—	—
Administration and General Customer Accounts	—	2,714	226	67,183	136	36,862	145,357	24,335	1,587,634	—
Transmission and Distribution	—	—	—	73,666	—	14,990	—	30,824	—	—
Depreciation and Amortization	—	—	—	—	—	—	86,204	909	36,061	—
Other Operating Expenses	703	—	—	—	—	—	(342)	—	—	—
Total Operating Expenses	703	29,516	226	294,664	136	54,397	231,219	163,142	1,978,701	—
Operating Income (Loss)	(703)	(29,516)	(226)	(122,712)	(136)	10,157	(63,366)	(14,494)	(120,964)	—
Non-Operating Revenues										
Interest Income	1,852	—	529	439	18	2,246	500	262	33,289	6
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	22,535	—	—	—	14,156	261,891	—
Voter Approved Taxes	—	—	—	—	—	259	—	—	—	—
Property Assessments	8,152	—	—	87,256	—	43,953	—	19,445	—	—
Special Assessments	—	—	—	—	—	—	—	—	15,596	—
Prior Year and Penalties	—	—	—	165	—	95	—	38	6,112	—
Intergovernmental										
Federal	—	—	—	—	—	—	360,565	—	—	—
State	—	—	—	248	—	—	—	57	4,800	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	3,382	—	—	—	11,591	119,491	—
Total Non-Operating Revenues	10,004	—	529	114,025	18	46,553	361,065	45,549	441,179	6
Non-Operating Expenses										
Interest Expense	8,528	—	—	—	—	29,740	13,701	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$8,528	\$—	\$—	\$—	\$—	\$29,740	\$13,701	\$—	\$—	\$—
Non-Operating Income (Loss)	1,476	—	529	114,025	18	16,813	347,364	45,549	441,179	6
Income (Loss) Before Operating Transfers	773	(29,516)	303	(8,687)	(118)	26,970	283,998	31,055	320,215	6
Operating Transfers In	—	—	—	—	—	—	85,000	—	2,350,000	—
Operating Transfers Out	—	—	—	—	—	—	85,000	—	2,350,000	—
Net Income (Loss)	\$773	\$(29,516)	\$303	\$(8,687)	\$(118)	\$26,970	\$283,998	\$31,055	\$320,215	\$6

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Crestline-Lake Arrowhead Water Agency	Crows Landing Community Services District
Operating Revenues										
Water Sales										
Residential	\$68,639	\$37,072	\$3,244,056	\$31,866	\$738,157	\$386,444	\$6,867,901	\$2,226,536	\$563,474	\$58,886
Business	—	—	—	—	—	—	—	246,798	—	33,123
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	797,396	—
All Other Sales	1,176	250	10,316	—	37,125	8,446	88,596	4,979	—	—
Water Services	—	—	—	—	—	400	—	93,541	960,363	1,106
Total Operating Revenues	69,815	37,322	3,254,372	31,866	775,282	395,290	6,956,497	2,571,854	2,321,233	93,115
Operating Expenses										
Source of Supply	—	—	—	7,277	—	—	2,197,451	340,190	779,268	—
Pumping	7,792	2,069	—	—	53,345	56,694	650,709	86,090	792,196	27,327
Water Treatment	8,483	—	—	—	114,057	40,358	236,038	29,004	456,539	—
Administration and General Customer Accounts	52,592	5,614	1,656,773	5,354	195,276	223,938	2,479,224	1,435,433	1,748,760	43,293
Transmission and Distribution	5,277	51,171	—	—	186,614	64,931	1,816,519	154,714	494,999	—
Depreciation and Amortization	—	—	—	—	145,879	—	1,086,806	531,416	1,322,831	19,115
Other Operating Expenses	—	1,670	1,809,414	—	—	—	—	70,724	(30,792)	—
Total Operating Expenses	74,144	60,524	3,466,187	12,631	695,171	385,921	8,466,747	2,700,973	5,568,878	89,735
Operating Income (Loss)	(4,329)	(23,202)	(211,815)	19,235	80,111	9,369	(1,510,250)	(129,119)	(3,247,645)	3,380
Non-Operating Revenues										
Interest Income	4,059	1,946	102,413	—	2,351	2,323	260,274	11,274	132,238	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	21,271	—	141,311	—	72,086	96,847	—	208,085	687,970	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	1,613,809	—
Property Assessments	—	—	—	—	—	—	—	148,434	—	—
Special Assessments	—	—	409,473	—	—	—	—	—	—	—
Prior Year and Penalties	113	—	159,120	—	—	1,168	—	—	—	—
Intergovernmental										
Federal	—	—	(1)	—	—	—	—	—	—	—
State	292	—	3,500	—	1,098	1,318	—	5,303	26,075	208
Other Governmental Agencies	—	—	18,645	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	387,516	—	—	576	(28,583)	3,728	37,116	—
Total Non-Operating Revenues	25,735	1,946	1,221,977	—	75,535	102,232	231,691	376,824	2,497,208	208
Non-Operating Expenses										
Interest Expense	—	—	—	—	—	—	411,771	16,146	26,815	1,464
Other Non-Operating Expenses	—	—	121,856	—	—	—	33,145	20,387	15,144	—
Total Non-Operating Expenses	\$—	\$—	\$121,856	\$—	\$—	\$—	\$444,916	\$36,533	\$41,959	\$1,464
Non-Operating Income (Loss)	25,735	1,946	1,100,121	—	75,535	102,232	(213,225)	340,291	2,455,249	(1,256)
Income (Loss) Before Operating Transfers	21,406	(21,256)	888,306	19,235	155,646	111,601	(1,723,475)	211,172	(792,396)	2,124
Operating Transfers In	—	—	3,954,393	—	—	—	—	—	—	—
Operating Transfers Out	—	—	4,069,386	—	—	—	—	—	—	—
Net Income (Loss)	\$21,406	\$(21,256)	\$773,313	\$19,235	\$155,646	\$111,601	\$(1,723,475)	\$211,172	\$(792,396)	\$2,124

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Del Norte County Flood Control District	Del Paso Manor Water District
Operating Revenues										
Water Sales										
Residential	\$26,047,148	\$371,666	\$153,775	\$49,165	\$38,490	\$20,925	\$—	\$—	\$8,870	\$1,168,106
Business	178,406	33,408	—	—	122,208	—	—	—	—	—
Industrial	1,698,245	12,528	—	—	—	—	—	—	—	—
Irrigation	8,976,418	—	—	—	—	—	156,423	—	—	—
Sales for Resale	4,580,621	—	—	—	—	—	—	—	—	—
All Other Sales	195,915	22,031	—	—	1,328	—	—	—	—	—
Water Services	11,801,888	—	—	12,458	—	—	72,742	31,260	—	—
Total Operating Revenues	53,478,641	439,633	153,775	61,623	162,026	20,925	229,165	31,260	8,870	1,168,106
Operating Expenses										
Source of Supply	13,188,936	—	—	—	—	—	111,605	—	—	4,089
Pumping	5,615,245	104,281	30,564	—	29,545	—	—	—	—	76,046
Water Treatment	2,694,177	33,202	34,341	210	1,702	—	—	—	—	8,242
Administration and General	9,533,565	170,150	60,106	21,748	49,020	8,084	4,951	32,294	8,454	373,041
Customer Accounts	1,749,332	—	—	—	—	—	—	—	—	—
Transmission and Distribution	3,057,758	65,596	65,956	47,575	21,951	7,644	62,142	—	—	235,636
Depreciation and Amortization	8,863,321	70,113	55,655	14,868	—	—	—	3,776	—	26,217
Other Operating Expenses	—	—	—	2,658	—	—	—	—	—	—
Total Operating Expenses	44,702,334	443,342	246,622	87,059	102,218	15,728	178,698	36,070	8,454	723,271
Operating Income (Loss)	8,776,307	(3,709)	(92,847)	(25,436)	59,808	5,197	50,467	(4,810)	416	444,835
Non-Operating Revenues										
Interest Income	692,781	2,578	4,795	33	—	199	—	721	3,371	3,431
Rents, Leases, and Franchises	214,842	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	894	—	—	8,857	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	11	—	—	—	—	(1)	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	202,478	—	—	179	—
Other Governmental Agencies	—	21,784	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	1,318,313	20,554	41,055	—	—	—	—	—	—	—
Total Non-Operating Revenues	2,225,947	44,916	45,850	33	—	203,570	—	721	12,407	3,431
Non-Operating Expenses										
Interest Expense	8,137,741	—	9,287	—	—	694	—	—	2,266	264,860
Other Non-Operating Expenses	1,152,680	—	—	—	—	—	—	—	—	50,352
Total Non-Operating Expenses	\$9,290,421	\$—	\$9,287	\$—	\$—	\$694	\$—	\$—	\$2,266	\$315,212
Non-Operating Income (Loss)	(7,064,474)	44,916	36,563	33	—	202,876	—	721	10,141	(311,781)
Income (Loss) Before Operating Transfers	1,711,833	41,207	(56,284)	(25,403)	59,808	208,073	50,467	(4,089)	10,557	133,054
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	22,354	—	—	—	—	—
Net Income (Loss)	\$1,711,833	\$41,207	\$(56,284)	\$(25,403)	\$37,454	\$208,073	\$50,467	\$(4,089)	\$10,557	\$133,054

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Desert Lake Community Services District	Desert Water Agency	Devils Den Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$62,447	\$—	\$706,013	\$—	\$609,860	\$60,132	\$95,413	\$12,309,404	\$—
Business	—	16,831	—	—	—	—	—	39,289	4,907,463	—
Industrial	—	56,649	—	—	—	—	—	—	—	—
Irrigation	4,877,913	—	6,067,962	—	—	—	—	—	897,987	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	5,072	857,610	1,519	—	—	—	12,514	780,431	—
Water Services	1,226,512	—	3,573,425	—	—	55,934	293,072	—	2,359,586	—
Total Operating Revenues	6,104,425	140,999	10,498,997	707,532	—	665,794	353,204	147,216	21,254,871	—
Operating Expenses										
Source of Supply	4,549,798	—	8,450,424	—	—	—	—	15,364	8,399,958	—
Pumping	—	36,059	596,312	87,701	—	—	10,123	21,105	3,282,215	—
Water Treatment	—	16,843	—	—	—	—	9,670	—	400,936	—
Administration and General	1,180,664	60,937	1,085,601	116,934	1,800	423,446	93,479	56,002	9,742,901	5,710
Customer Accounts	—	—	—	—	—	—	—	21,778	1,097,741	—
Transmission and Distribution	—	—	616,658	160,785	—	—	203,624	38,908	1,770,384	—
Depreciation and Amortization	42,520	44,793	262,872	240,000	—	145,852	35,287	30,590	9,613,186	—
Other Operating Expenses	—	—	—	—	—	969	2,097	—	862,574	—
Total Operating Expenses	5,772,982	158,632	11,011,867	605,420	1,800	570,267	354,280	183,747	35,169,895	5,710
Operating Income (Loss)	331,443	(17,633)	(512,870)	102,112	(1,800)	95,527	(1,076)	(36,531)	(13,915,024)	(5,710)
Non-Operating Revenues										
Interest Income	57,356	844	246,145	154	6	17,999	1,073	1,632	961,500	1,036
Rents, Leases, and Franchises	—	—	500	—	—	—	—	5,515	54,718	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	38,357	—	32,189	—	7,158	927,495	4,681
Voter Approved Taxes	—	—	—	—	—	—	—	—	12,272,672	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	979,256	—
Intergovernmental										
Federal	—	52,797	1,246,429	—	—	—	—	—	—	—
State	—	—	165,875	2,000	—	—	—	62	99,022	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	234,210	—	217,368	—	—	3,803	—	—	315,495	45,900
Total Non-Operating Revenues	291,566	53,641	1,876,317	40,511	6	53,991	1,073	14,367	15,610,158	51,617
Non-Operating Expenses										
Interest Expense	—	—	338,448	—	—	—	30,374	16,765	1,240,969	—
Other Non-Operating Expenses	366,113	2	13,561	—	—	—	—	—	28,799	—
Total Non-Operating Expenses	\$366,113	\$2	\$352,009	\$—	\$—	\$—	\$30,374	\$16,765	\$1,269,768	\$—
Non-Operating Income (Loss)	(74,547)	53,639	1,524,308	40,511	6	53,991	(29,301)	(2,398)	14,340,390	51,617
Income (Loss) Before Operating Transfers	256,896	36,006	1,011,438	142,623	(1,794)	149,518	(30,377)	(38,929)	425,366	45,907
Operating Transfers In	—	19,187	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$256,896	\$55,193	\$1,011,438	\$142,623	\$(1,794)	\$149,518	\$(30,377)	\$(38,929)	\$425,366	\$45,907

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Diablo Vista Water Maintenance District (Contra Costa)	Diablo Water District	Dixon-Solano Water Authority	Donner Summit Public Utility District	Dos Palos Area Joint Power Authority	Downville Public Utility District	Drytown County Water District	Dublin San Ramon Service District	Dublin San Ramon Services District/East Bay Municipal Utility District Recycled Water Authority	Ducor Community Services District
Operating Revenues										
Water Sales										
Residential	\$—	\$6,772,054	\$357,300	\$234,149	\$954,374	\$72,825	\$43,004	\$11,522,513	\$—	\$121,175
Business	—	—	79,965	84,235	—	—	2,978	3,817,978	—	—
Industrial	—	123,187	29,576	—	—	—	—	—	—	—
Irrigation	—	—	83,742	—	—	—	—	2,676,953	—	—
Sales for Resale	—	—	—	—	—	—	—	—	2,991,456	—
All Other Sales	—	—	—	41,489	—	—	100	2,805,114	—	—
Water Services	134,520	—	—	—	—	—	373	17,297,203	—	—
Total Operating Revenues	134,520	6,895,241	550,583	359,873	954,374	72,825	46,455	38,119,761	2,991,456	121,175
Operating Expenses										
Source of Supply	109,130	2,439,081	—	—	121,426	—	31,783	8,992,399	—	—
Pumping	537	—	219,615	6,610	172	23,846	—	—	—	37,916
Water Treatment	—	1,162,346	—	29,817	—	5,183	1,031	—	1,160,006	16,863
Administration and General Customer Accounts	33,302	1,270,060	157,458	136,506	27,074	34,164	19,977	2,515,184	519,660	45,099
Transmission and Distribution	—	988,446	408,372	162,634	486,877	12,310	1,351	3,299,619	—	14,970
Depreciation and Amortization	10,558	1,165,374	557,174	70,385	162,338	56	10,625	3,540,981	1,784,996	46,456
Other Operating Expenses	—	299,971	(8,227)	—	—	—	(5,096)	3,877,450	9,484	—
Total Operating Expenses	153,527	8,040,613	1,413,304	405,952	797,887	75,559	60,071	23,017,718	3,474,146	161,304
Operating Income (Loss)	(19,007)	(1,145,372)	(862,721)	(46,079)	156,487	(2,734)	(13,616)	15,102,043	(482,690)	(40,129)
Non-Operating Revenues										
Interest Income	1,379	233,436	3,759	123	3,681	1,420	387	174,096	46,615,997	97
Rents, Leases, and Franchises	—	55,409	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	137,869	—	—	36,482	—	30,514	15,084	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	1,180,814	—	16,154
Prior Year and Penalties	—	—	—	17	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,710	—	—	279	—	400	213	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	1,608,051	—	6,726	—	13,144	—	1,917,407	—	—
Total Non-Operating Revenues	141,958	1,896,896	3,759	43,627	3,681	45,478	15,684	3,272,317	46,615,997	16,251
Non-Operating Expenses										
Interest Expense	356	1,063,040	—	6,165	133,157	—	—	1,281,479	802,525	10,157
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$356	\$1,063,040	\$—	\$6,165	\$133,157	\$—	\$—	\$1,281,479	\$802,525	\$10,157
Non-Operating Income (Loss)	141,602	833,856	3,759	37,462	(129,476)	45,478	15,684	1,990,838	45,813,472	6,094
Income (Loss) Before Operating Transfers	122,595	(311,516)	(858,962)	(8,617)	27,011	42,744	2,068	17,092,881	45,330,782	(34,035)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$122,595	\$(311,516)	\$(858,962)	\$(8,617)	\$27,011	\$42,744	\$2,068	\$17,092,881	\$45,330,782	\$(34,035)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Ducor Irrigation District	Dudley Ridge Water District	Dunnigan Water District	Durham Irrigation District	Eagle Field Water District	Earlmarl Public Utility District	East Bay Municipal Utility District	East Contra Costa Irrigation District	East Niles Community Services District	East Orange County Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$—	\$129,200	\$—	\$471,363	\$173,911,000	\$—	\$5,185,817	\$756,737
Business	—	—	—	—	—	—	69,046,000	—	1,152,404	—
Industrial	—	—	—	—	—	—	23,269,000	—	72,025	—
Irrigation	—	1,146,067	507,775	—	45,000	—	—	1,090,969	792,278	—
Sales for Resale	—	—	—	—	—	—	—	—	—	3,311,077
All Other Sales	—	—	—	—	—	25,432	15,740,000	214,180	—	—
Water Services	—	4,259,494	307,394	2,617	—	—	1,678,000	90,348	170,674	758,966
Total Operating Revenues	—	5,405,561	815,169	131,817	45,000	496,795	283,644,000	1,395,497	7,373,198	4,826,780
Operating Expenses										
Source of Supply	—	5,366,505	634,953	—	49,221	—	17,945,000	—	1,015,295	4,219,002
Pumping	—	—	—	38,373	21,782	193,446	5,814,000	—	1,017,029	61,516
Water Treatment	—	—	—	6,449	—	—	23,353,000	—	46,004	—
Administration and General	2,470	—	70,328	112,993	20,471	156,780	50,902,000	929,321	1,034,235	276,823
Customer Accounts	—	—	—	—	—	—	15,290,000	—	393,586	—
Transmission and Distribution	9,766	844,210	87,208	3,019	—	84,844	55,688,000	1,493,976	2,059,515	767,727
Depreciation and Amortization	—	398,000	173,953	19,135	91	49,467	90,624,000	901,363	630,000	392,285
Other Operating Expenses	—	—	—	—	—	—	1,013,000	—	—	—
Total Operating Expenses	12,236	6,608,715	966,442	179,969	91,565	484,537	260,629,000	3,324,660	6,195,664	5,717,353
Operating Income (Loss)	(12,236)	(1,203,154)	(151,273)	(48,152)	(46,565)	12,258	23,015,000	(1,929,163)	1,177,534	(890,573)
Non-Operating Revenues										
Interest Income	1,973	24,683	4,230	212	2,006	—	5,728,000	24,129	15,482	38,626
Rents, Leases, and Franchises	—	—	—	—	—	1,925	2,096,000	—	—	72,407
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	1,836,964	328,314	880,787
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	318,195	—	—	—	—	—	34,569	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	25,261
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	25,171	3,500	7,604
Other Governmental Agencies	—	—	—	—	—	1,000	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	65,718,000	—	—	18,374
Total Non-Operating Revenues	1,973	24,683	322,425	212	2,006	2,925	73,542,000	1,886,264	381,865	1,043,059
Non-Operating Expenses										
Interest Expense	—	12,965	—	—	1,525	—	89,833,000	—	—	2,962
Other Non-Operating Expenses	—	—	—	—	—	—	56,688,000	—	—	—
Total Non-Operating Expenses	\$—	\$12,965	\$—	\$—	\$1,525	\$—	\$146,521,000	\$—	\$—	\$2,962
Non-Operating Income (Loss)	1,973	11,718	322,425	212	481	2,925	(72,979,000)	1,886,264	381,865	1,040,097
Income (Loss) Before Operating Transfers	(10,263)	(1,191,436)	171,152	(47,940)	(46,084)	15,183	(49,964,000)	(42,899)	1,559,399	149,524
Operating Transfers In	—	—	—	—	—	—	9,226,000	—	—	—
Operating Transfers Out	—	—	—	—	—	—	5,685,000	—	—	—
Net Income (Loss)	\$(10,263)	\$(1,191,436)	\$171,152	\$(47,940)	\$(46,084)	\$15,183	\$(46,423,000)	\$(42,899)	\$1,559,399	\$149,524

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	East Oroqui Community Services District	East Quincy Community Services District	East Valley Water District	Eastern Municipal Water District	El Dorado Irrigation District	El Macero County Service Area (Yolo)	El Solyo Water District	El Toro Water District	Elk County Water District	Elk Creek Community Services District
Operating Revenues										
Water Sales										
Residential	\$23,864	\$433,121	\$10,385,041	\$100,668,729	\$14,735,813	\$—	\$—	\$6,720,624	\$32,835	\$72,463
Business	—	—	3,156,860	—	1,643,988	—	—	1,297,486	26,543	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	983,876	1,811,255	323,690	—	697,114	2,590,393	1,114	—
Sales for Resale	—	—	—	—	253,979	—	—	217,937	—	—
All Other Sales	1,209	21,726	794,822	—	4,751,268	—	—	67,049	5,175	—
Water Services	—	—	454,013	10,532,938	1,475,249	565,648	—	242,680	28,089	1,225
Total Operating Revenues	25,073	454,847	15,774,612	113,012,922	23,183,987	565,648	697,114	11,136,169	93,756	73,688
Operating Expenses										
Source of Supply	—	—	1,049,914	51,653,910	6,305,542	—	—	6,997,851	2,145	—
Pumping	10,370	67,276	2,853,462	8,156,934	1,714,438	—	245,037	592,633	5,387	—
Water Treatment	—	—	1,080,954	12,094,076	4,524,668	—	—	42,269	24,454	—
Administration and General Customer Accounts	13,187	77,440	4,384,714	14,229,973	47,124	31,845	142,799	1,390,690	30,204	42,052
Transmission and Distribution	—	253,056	1,515,559	15,949,839	8,115,614	771,398	120,893	3,281,834	16,660	9,042
Depreciation and Amortization	1,313	98,548	3,289,263	31,494,486	7,167,591	12,577	41,461	1,054,107	18,658	59,850
Other Operating Expenses	—	—	—	4,766,471	—	—	—	—	25	1,861
Total Operating Expenses	24,870	496,320	14,712,183	138,345,689	28,185,481	815,820	550,190	13,780,029	99,723	112,805
Operating Income (Loss)	203	(41,473)	1,062,429	(25,332,767)	(5,001,494)	(250,172)	146,924	(2,643,860)	(5,967)	(39,117)
Non-Operating Revenues										
Interest Income	244	3,803	50,956	5,532,728	456,533	8,425	—	205,381	345	1,639
Rents, Leases, and Franchises	—	—	—	332,882	17,702	—	—	111,348	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	174	83,783	—	18,921,280	5,489,292	63,805	—	432,126	—	—
Voter Approved Taxes	—	—	—	1,683,981	449,169	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	981	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	612,371	—	5	—	13,168	—	—
Intergovernmental										
Federal	—	—	128,821	5,347,846	—	—	—	—	—	—
State	1	840	—	2,646,022	60,776	565	—	3,668	—	—
Other Governmental Agencies	—	—	—	735,295	—	24	—	—	—	—
Other Non-Operating Revenues	—	—	66,249	2,487,858	38,768	—	—	169,514	—	—
Total Non-Operating Revenues	419	89,407	246,026	38,300,263	6,512,240	72,824	—	935,205	345	1,639
Non-Operating Expenses										
Interest Expense	—	—	1,272,533	5,335,027	8,893,803	—	1,695	260,735	—	14,610
Other Non-Operating Expenses	—	—	140,301	5,547,197	—	—	820	—	—	—
Total Non-Operating Expenses	\$—	\$—	\$1,412,834	\$10,882,224	\$8,893,803	\$—	\$2,515	\$260,735	\$—	\$14,610
Non-Operating Income (Loss)	419	89,407	(1,166,808)	27,418,039	(2,381,563)	72,824	(2,515)	674,470	345	(12,971)
Income (Loss) Before Operating Transfers	622	47,934	(104,379)	2,085,272	(7,383,057)	(177,348)	144,409	(1,969,390)	(5,622)	(52,088)
Operating Transfers In	—	—	—	—	28,919,371	—	—	1,209,454	—	—
Operating Transfers Out	—	—	—	—	28,791,086	6,074	—	—	—	—
Net Income (Loss)	\$622	\$47,934	\$(104,379)	\$2,085,272	\$(7,254,772)	\$(183,422)	\$144,409	\$(759,936)	\$(5,622)	\$(52,088)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Estero Municipal Improvement District	Exeter Irrigation District	Fair Oaks Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$18,690,250	\$732,750	\$—	\$—	\$77,610	\$535,743	\$5,414,607	\$—	\$6,909,458
Business	—	1,052,153	96,670	—	—	—	125,315	1,138,987	—	943,451
Industrial	—	431,528	—	—	—	—	—	—	—	—
Irrigation	—	6,785,174	—	—	342,948	—	—	1,753,755	1,261,598	—
Sales for Resale	—	608,352	—	—	—	—	—	—	—	—
All Other Sales	—	10,720,500	48	—	—	11,200	6,720	49,095	—	191,890
Water Services	1,972	5,764,527	67,470	—	51,140	—	—	859,494	—	105,790
Total Operating Revenues	1,972	44,052,484	896,938	—	394,088	88,810	667,778	9,215,938	1,261,598	8,150,589
Operating Expenses										
Source of Supply	—	12,422,969	288,520	—	266,215	—	—	4,478,764	920,787	1,550,630
Pumping	5,607	3,310,451	61,139	—	—	38,555	63,753	—	132,157	222,917
Water Treatment	1,365	3,010,462	34,026	—	—	6,691	—	—	—	78,641
Administration and General	5,867	10,351,443	265,955	825	38,417	12,145	108,283	1,355,813	424,396	1,001,210
Customer Accounts	—	1,369,118	—	—	—	—	—	—	—	490,695
Transmission and Distribution	56,763	3,993,162	428,342	—	6,617	—	307,842	1,864,184	145,776	1,450,664
Depreciation and Amortization	—	9,281,104	168,104	31,322	8,998	3,275	147,787	1,105,132	68,787	2,101,370
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	69,602	43,738,709	1,246,086	32,147	320,247	60,666	627,665	8,803,893	1,691,903	6,896,127
Operating Income (Loss)	(67,630)	313,775	(349,148)	(32,147)	73,841	28,144	40,113	412,045	(430,305)	1,254,462
Non-Operating Revenues										
Interest Income	736	2,474,810	5,217	—	1,336	394	3,406	85,163	9,241	36,438
Rents, Leases, and Franchises	—	1,452,748	38,621	—	—	—	—	—	3,246	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	3,515	4,461,398	183,847	334,308	15,894	—	21,192	—	—	—
Voter Approved Taxes	—	1,029,028	—	—	—	—	—	—	—	—
Property Assessments	72,800	—	145,650	—	—	—	—	—	389,628	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4	551,169	—	162	—	—	7	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	43	1,680,241	1,611	7,065	212	—	614	—	—	—
Other Governmental Agencies	—	—	124,276	—	—	—	120	—	—	139,716
Other Non-Operating Revenues	—	3,143,199	1,164	—	—	—	—	—	9,307	25,383
Total Non-Operating Revenues	77,098	14,792,593	500,386	341,535	17,442	394	25,339	85,163	411,422	201,537
Non-Operating Expenses										
Interest Expense	—	4,624,206	21,281	—	—	—	146,022	—	—	104,058
Other Non-Operating Expenses	16,770	1,771,704	2,373	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$16,770	\$6,395,910	\$23,654	\$—	\$—	\$—	\$146,022	\$—	\$—	\$104,058
Non-Operating Income (Loss)	60,328	8,396,683	476,732	341,535	17,442	394	(120,683)	85,163	411,422	97,479
Income (Loss) Before Operating Transfers	(7,302)	8,710,458	127,584	309,388	91,283	28,538	(80,570)	497,208	(18,883)	1,351,941
Operating Transfers In	10,000	—	—	—	—	—	1,863	—	—	—
Operating Transfers Out	10,000	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(7,302)	\$8,710,458	\$127,584	\$309,388	\$91,283	\$28,538	\$(78,707)	\$497,208	\$(18,883)	\$1,351,941

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Fieldbrook Community Services District	Firebaugh Canal Water District	Florin County Water District
Operating Revenues										
Water Sales										
Residential	\$252,883	\$10,266,167	\$—	\$43,730	\$—	\$419,535	\$25,179	\$292,999	\$—	\$1,077,038
Business	—	890,072	—	—	—	25,735	—	15,608	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	4,912,069	345,570	—	415,830	—	—	—	1,996,720	—
Sales for Resale	—	—	—	—	—	—	—	—	2,308,213	—
All Other Sales	4,051	494,802	—	—	—	5,550	—	—	—	10,000
Water Services	—	840,939	—	—	563,411	2,211	—	19,351	—	46,130
Total Operating Revenues	256,934	17,404,049	345,570	43,730	979,241	453,031	25,179	327,958	4,304,933	1,133,168
Operating Expenses										
Source of Supply	—	11,232,837	—	—	163,273	—	—	91,091	—	—
Pumping	—	167,365	272,847	7,006	203,778	14,712	—	—	445,159	189,333
Water Treatment	562	—	—	36,724	—	54,983	—	—	—	39,810
Administration and General	202,955	2,172,425	60,495	—	141,741	512,779	4,628	183,831	1,109,563	815,209
Customer Accounts	—	726,636	—	—	—	10,510	—	—	—	—
Transmission and Distribution	25,357	2,326,421	—	—	290,086	5,623	—	—	1,659,166	279,643
Depreciation and Amortization	45,672	2,136,732	25,775	—	66,915	255,146	—	44,498	673,837	—
Other Operating Expenses	—	15,626	—	—	—	—	25,405	—	—	—
Total Operating Expenses	274,546	18,778,042	359,117	43,730	865,793	853,753	30,033	319,420	3,887,725	1,323,995
Operating Income (Loss)	(17,612)	(1,373,993)	(13,547)	—	113,448	(400,722)	(4,854)	8,538	417,208	(190,827)
Non-Operating Revenues										
Interest Income	—	76,015	—	—	5,790	5,555	—	2,904	163,552	2,971
Rents, Leases, and Franchises	—	184,983	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	23,289	812,240	—	—	—	503,517	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	404,174	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	100	8,058	—	—	—	6,374	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	297	51,885	—
Other Non-Operating Revenues	—	—	—	—	23,933	3,492	—	—	66,959	—
Total Non-Operating Revenues	23,389	1,485,470	—	—	29,723	518,938	—	3,201	282,396	2,971
Non-Operating Expenses										
Interest Expense	1,954	185,858	—	—	—	536	—	21,206	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$1,954	\$185,858	\$—	\$—	\$—	\$536	\$—	\$21,206	\$—	\$—
Non-Operating Income (Loss)	21,435	1,299,612	—	—	29,723	518,402	—	(18,005)	282,396	2,971
Income (Loss) Before Operating Transfers	3,823	(74,381)	(13,547)	—	143,171	117,680	(4,854)	(9,467)	699,604	(187,856)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$3,823	\$(74,381)	\$(13,547)	\$—	\$143,171	\$117,680	\$(4,854)	\$(9,467)	\$699,604	\$(187,856)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Freeport Regional Water Authority	Fresno County Water Works No. 18	Fresno County Water Works No. 37
Operating Revenues										
Water Sales										
Residential	\$11,642,299	\$—	\$1,052,252	\$431,448	\$—	\$560,227	\$—	\$—	\$79,966	\$37,283
Business	1,821,036	—	128,069	42,062	—	51,130	—	—	151,800	—
Industrial	—	—	400	17,176	—	—	—	—	20,469	—
Irrigation	—	—	—	5,649	—	—	—	—	—	—
Sales for Resale	—	10,321,349	—	—	—	—	—	—	—	—
All Other Sales	—	—	348,871	54,123	—	—	—	—	—	—
Water Services	402,405	—	—	9,404	—	51,501	49,395	—	7,130	—
Total Operating Revenues	13,865,740	10,321,349	1,529,592	559,862	—	662,858	49,395	—	259,365	37,283
Operating Expenses										
Source of Supply	3,586,177	6,894,521	101,943	253,888	—	—	—	—	10,137	741
Pumping	764,321	708,877	10,748	—	—	71,036	—	—	—	3,761
Water Treatment	716,539	34,972	169,436	—	—	—	—	—	12,214	6,833
Administration and General	2,551,132	1,081,224	874,688	134,673	—	559,161	5,286	442,651	264,928	10,215
Customer Accounts	—	—	9,030	—	—	—	—	—	—	5,486
Transmission and Distribution	1,032,996	752,853	247,732	129,198	—	—	22,438	—	—	8,076
Depreciation and Amortization	1,690,341	206,606	291,817	39,907	—	164,687	5,472	—	38,126	6,531
Other Operating Expenses	835,566	—	—	—	—	—	—	—	—	—
Total Operating Expenses	11,177,072	9,679,053	1,705,394	557,666	—	794,884	33,196	442,651	325,405	41,643
Operating Income (Loss)	2,688,668	642,296	(175,802)	2,196	—	(132,026)	16,199	(442,651)	(66,040)	(4,360)
Non-Operating Revenues										
Interest Income	130,414	28,080	2,671	13,300	44,072	248	—	6,294	2,834	139
Rents, Leases, and Franchises	1,532,453	—	—	—	—	15,614	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	82,988	68,098	120,312	—	44,744	—	—	—	6,370
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	844	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	1,383	—
State	—	468	722	1,107	—	409	—	—	162,998	88
Other Governmental Agencies	—	—	—	—	237	—	—	10,392	—	—
Other Non-Operating Revenues	—	711,283	—	—	751,759	—	—	—	—	—
Total Non-Operating Revenues	1,662,867	822,819	71,491	134,719	796,068	61,859	—	16,686	167,215	6,597
Non-Operating Expenses										
Interest Expense	3,349,460	—	121,337	—	—	57,537	—	—	—	—
Other Non-Operating Expenses	551,974	—	100,000	—	1,006,326	—	—	—	—	—
Total Non-Operating Expenses	\$3,901,434	\$—	\$221,337	\$—	\$1,006,326	\$57,537	\$—	\$—	\$—	\$—
Non-Operating Income (Loss)	(2,238,567)	822,819	(149,846)	134,719	(210,258)	4,322	—	16,686	167,215	6,597
Income (Loss) Before Operating Transfers	450,101	1,465,115	(325,648)	136,915	(210,258)	(127,704)	16,199	(425,965)	101,175	2,237
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$450,101	\$1,465,115	\$(325,648)	\$136,915	\$(210,258)	\$(127,704)	\$16,199	\$(425,965)	\$101,175	\$2,237

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Galt Irrigation District	Garberville Sanitary District (Humboldt)	Garden Farms Community Water District
Operating Revenues										
Water Sales										
Residential	\$42,779	\$35,702	\$184,711	\$103,372	\$—	\$—	\$—	\$—	\$200,443	\$41,925
Business	—	—	—	—	—	—	—	—	164,196	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	140,462	—	46,763	—	—
Sales for Resale	—	—	—	—	4,619,287	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	10,756	4,050
Water Services	6,501	956	—	—	10,346,335	—	7,395,941	—	5,916	—
Total Operating Revenues	49,280	36,658	184,711	103,372	14,965,622	140,462	7,395,941	46,763	381,311	45,975
Operating Expenses										
Source of Supply	—	—	—	—	3,843,062	79,957	—	22,500	—	—
Pumping	17,071	16,794	76,909	38,987	—	2,990	—	—	—	15,699
Water Treatment	10,793	28,155	161,919	7,993	—	—	—	—	66,618	2,738
Administration and General	7,614	11,109	109,866	15,410	3,656,988	57,378	3,557,006	30,062	129,052	64,450
Customer Accounts	5,268	3,835	50,760	—	—	—	—	—	—	—
Transmission and Distribution	5,727	3,622	21,217	11,582	5,884,974	5,700	3,210,972	—	35,127	—
Depreciation and Amortization	4,570	8,085	108,001	9,795	2,011,746	732	264,324	—	33,332	20,491
Other Operating Expenses	—	—	46,120	2,152	—	—	—	—	—	—
Total Operating Expenses	51,043	71,600	574,792	85,919	15,396,770	146,757	7,032,302	52,562	264,129	103,378
Operating Income (Loss)	(1,763)	(34,942)	(390,081)	17,453	(431,148)	(6,295)	363,639	(5,799)	117,182	(57,403)
Non-Operating Revenues										
Interest Income	409	772	44,068	8,731	152,005	64	29,271	873	899	928
Rents, Leases, and Franchises	—	—	—	—	73,344	—	13,992	—	—	50,681
Taxes and Assessments										
Current Secured and Unsecured (1%)	13,659	30,737	401,913	—	—	—	—	15,416	—	25,593
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	59
Intergovernmental										
Federal	—	3	—	—	—	—	—	—	—	—
State	179	413	5,411	—	786,250	—	—	192	—	218
Other Governmental Agencies	2	—	—	—	—	—	1,175,556	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	323,688	—	—	—
Total Non-Operating Revenues	14,249	31,925	451,392	8,731	1,011,599	64	1,542,507	16,481	899	77,479
Non-Operating Expenses										
Interest Expense	—	—	—	—	752,417	10,954	—	—	822	—
Other Non-Operating Expenses	—	—	—	—	—	—	1,252,871	—	—	—
Total Non-Operating Expenses	\$—	\$—	\$—	\$—	\$752,417	\$10,954	\$1,252,871	\$—	\$822	\$—
Non-Operating Income (Loss)	14,249	31,925	451,392	8,731	259,182	(10,890)	289,636	16,481	77	77,479
Income (Loss) Before Operating Transfers	12,486	(3,017)	61,311	26,184	(171,966)	(17,185)	653,275	10,682	117,259	20,076
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$12,486	\$(3,017)	\$61,311	\$26,184	\$(171,966)	\$(17,185)	\$653,275	\$10,682	\$117,259	\$20,076

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Garfield 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	Golden Hills Community Service District	Golden Valley Municipal Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$147,599	\$—	\$1,368,582	\$—	\$—	\$—	\$89,445	\$1,728,970	\$3,640
Business	—	6,715	—	236,042	—	—	—	—	126,325	87,349
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	415,528	—	—	215,622	82,451	9,321,651	500,326	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	51,059	—	—	5,064	—	—	—	—	38,401	—
Water Services	—	8,176	—	63,399	—	917,224	—	180,673	61,418	—
Total Operating Revenues	466,587	162,490	—	1,888,709	82,451	10,238,875	500,326	270,118	1,955,114	90,989
Operating Expenses										
Source of Supply	203,944	—	—	346,341	53,728	3,418,648	336,760	23,502	64,962	—
Pumping	—	—	12,210	—	—	1,024,606	—	31,604	146,601	4,816
Water Treatment	—	—	1,391	640,918	—	—	—	—	—	—
Administration and General	72,580	118,763	4,448	855,600	1,148	5,285,916	28,541	65,172	1,270,883	23,973
Customer Accounts	—	—	—	338,532	—	—	—	—	—	—
Transmission and Distribution	88,887	—	31,605	1,139,616	13,305	3,821,078	75,188	19,602	—	52,195
Depreciation and Amortization	—	29,352	—	653,118	—	2,537,085	109,911	42,704	423,439	34,814
Other Operating Expenses	25,962	—	—	—	—	—	—	—	342,382	—
Total Operating Expenses	391,373	148,115	49,654	3,974,125	68,181	16,087,333	550,400	182,584	2,248,267	115,798
Operating Income (Loss)	75,214	14,375	(49,654)	(2,085,416)	14,270	(5,848,458)	(50,074)	87,534	(293,153)	(24,809)
Non-Operating Revenues										
Interest Income	584	5,742	172	108,486	—	143,953	2,247	2,496	22,500	—
Rents, Leases, and Franchises	—	—	—	83,881	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	3,643	1,313,181	—	767,336	—	—	335,311	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	47,489	—	43,386	—	—	248,006	198,269	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,585	—	4	5,666	—	(11,976)	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	4,380	—	—	—	—
State	—	—	46	14,404	—	11,559	—	—	33,286	—
Other Governmental Agencies	—	—	—	251,772	—	10,402	—	—	—	—
Other Non-Operating Revenues	—	—	—	98,791	—	2,916,238	3,262	—	216,173	—
Total Non-Operating Revenues	50,658	5,742	47,251	1,876,181	—	4,089,898	203,778	2,496	607,270	—
Non-Operating Expenses										
Interest Expense	13,423	3,570	—	48,493	—	12,147	28,190	228	181,717	27,726
Other Non-Operating Expenses	—	—	7,523	8,096	—	1,929,407	—	—	—	—
Total Non-Operating Expenses	\$13,423	\$3,570	\$7,523	\$56,589	\$—	\$1,941,554	\$28,190	\$228	\$181,717	\$27,726
Non-Operating Income (Loss)	37,235	2,172	39,728	1,819,592	—	2,148,344	175,588	2,268	425,553	(27,726)
Income (Loss) Before Operating Transfers	112,449	16,547	(9,926)	(265,824)	14,270	(3,700,114)	125,514	89,802	132,400	(52,535)
Operating Transfers In	—	—	—	—	—	—	—	—	—	6,914
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$112,449	\$16,547	\$(9,926)	\$(265,824)	\$14,270	\$(3,700,114)	\$125,514	\$89,802	\$132,400	\$(45,621)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Grenada Irrigation District	Grizzly Flats Community Services District
Operating Revenues										
Water Sales										
Residential	\$9,837,602	\$—	\$—	\$—	\$187,641	\$—	\$1,158,603	\$86,613	\$—	\$405,466
Business	3,781,544	—	—	—	—	—	275,311	2,536	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	2,102,769	—	—	159,356	—	—	—	—	76,607	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	105,202	—	—	—	—	—	—	38,461
Water Services	7,209,891	—	2,951,266	41,603	—	—	59,088	30,204	39,866	58,172
Total Operating Revenues	22,931,806	—	3,056,468	200,959	187,641	—	1,493,002	119,353	116,473	502,099
Operating Expenses										
Source of Supply	9,932,403	—	—	213,718	—	—	181,433	—	—	45,063
Pumping	—	—	—	—	3,086	—	230,902	16,286	94,331	—
Water Treatment	2,190,572	—	—	—	1,256	—	9,482	14,484	—	73,656
Administration and General	3,259,787	7,826	1,720,380	72,046	213,249	12,221	714,015	39,277	25,617	134,002
Customer Accounts	1,408,834	—	465,631	—	—	—	3,818	6,148	—	—
Transmission and Distribution	2,316,353	—	507,659	52,219	45,970	—	53,364	30,134	527	125,790
Depreciation and Amortization	4,593,453	—	208,430	63,147	280,000	—	362,389	3,864	—	54,317
Other Operating Expenses	—	—	—	—	—	—	1,486	—	—	—
Total Operating Expenses	23,701,402	7,826	2,902,100	401,130	543,561	12,221	1,556,889	110,193	120,475	432,828
Operating Income (Loss)	(769,596)	(7,826)	154,368	(200,171)	(355,920)	(12,221)	(63,887)	9,160	(4,002)	69,271
Non-Operating Revenues										
Interest Income	67,164	4,919	6,466	8,182	2,676	164	15,158	142	280	2,918
Rents, Leases, and Franchises	24,676	—	—	—	—	—	—	—	350	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	31,795	15,341	71,998	—	10,471	26,293	8,951	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	57	—	—	—	343	118	20	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	318	208	1,130	70,791	249	238	111	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	2,167,544	—	—	—	—	—	—	—	—	—
Total Non-Operating Revenues	2,259,384	37,089	22,015	81,310	73,467	11,227	41,807	9,224	630	2,918
Non-Operating Expenses										
Interest Expense	2,888,360	—	3,147	—	15,912	—	—	3,077	—	5,270
Other Non-Operating Expenses	57,238	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$2,945,598	\$—	\$3,147	\$—	\$15,912	\$—	\$—	\$3,077	\$—	\$5,270
Non-Operating Income (Loss)	(686,214)	37,089	18,868	81,310	57,555	11,227	41,807	6,147	630	(2,352)
Income (Loss) Before Operating Transfers	(1,455,810)	29,263	173,236	(118,861)	(298,365)	(994)	(22,080)	15,307	(3,372)	66,919
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(1,455,810)	\$29,263	\$173,236	\$(118,861)	\$(298,365)	\$(994)	\$(22,080)	\$15,307	\$(3,372)	\$66,919

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Helendale Community Services District	Helix Water District
Operating Revenues										
Water Sales										
Residential	\$144,645	\$—	\$1,669,467	\$890,156	\$211,926	\$128,962	\$63,953	\$1,081,088	\$854,638	\$46,638,320
Business	—	—	—	—	—	41,898	—	33,844	59,490	6,548,089
Industrial	—	—	—	—	—	—	—	95,979	—	—
Irrigation	—	—	—	—	—	—	—	—	42,028	2,684,320
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	25,353	—	2,431	—	—	3,115	2,646	60,257	247,832	3,226,587
Water Services	—	8,967	834,155	91,282	—	—	3,606	70,677	139,516	594,091
Total Operating Revenues	169,998	8,967	2,506,053	981,438	211,926	173,975	70,205	1,341,845	1,343,504	59,691,407
Operating Expenses										
Source of Supply	12,869	—	122,296	80,544	—	—	5,639	90,834	689,768	30,192,953
Pumping	28,503	—	—	67,008	—	—	—	—	322,881	2,333,039
Water Treatment	—	—	587,736	—	—	—	52,059	794,497	51,257	2,743,809
Administration and General	74,042	—	447,617	324,258	80,256	92,604	18,656	109,755	287,547	16,580,618
Customer Accounts	—	—	—	—	—	—	900	3,063	—	871,364
Transmission and Distribution	48,513	—	533,432	—	87,246	98,230	26,990	—	288,071	3,313,074
Depreciation and Amortization	15,600	—	740,594	213,740	37,274	117,178	13,891	421,418	—	7,213,870
Other Operating Expenses	—	357,033	—	—	—	—	—	—	—	2,153,565
Total Operating Expenses	179,527	357,033	2,431,675	685,550	204,776	308,012	118,135	1,419,567	1,639,524	65,402,292
Operating Income (Loss)	(9,529)	(348,066)	74,378	295,888	7,150	(134,037)	(47,930)	(77,722)	(296,020)	(5,710,885)
Non-Operating Revenues										
Interest Income	67	5,186	34,476	(364)	1,153	1,333	1,511	7,681	—	328,082
Rents, Leases, and Franchises	—	—	4,293	—	—	—	—	15,700	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	22,691	—	—	28,833	—	388	—	144,558	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	3,400	—	—
Property Assessments	—	375,872	—	—	25,191	—	—	—	—	—
Special Assessments	—	—	11,015	—	—	—	—	—	20,247	—
Prior Year and Penalties	—	—	—	—	982	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	325,574	—	—
State	200	—	—	191	—	14	—	2,319	—	—
Other Governmental Agencies	—	—	—	83	—	—	20,000	—	—	—
Other Non-Operating Revenues	6,606	—	23,669	—	—	—	—	24,035	—	16,789,054
Total Non-Operating Revenues	29,564	381,058	73,453	28,743	27,326	1,735	21,511	523,267	20,247	17,117,136
Non-Operating Expenses										
Interest Expense	16,108	—	288,802	—	11,865	—	—	160,948	31,035	663,651
Other Non-Operating Expenses	—	—	—	12,987	—	—	—	—	—	516,532
Total Non-Operating Expenses	\$16,108	\$—	\$288,802	\$12,987	\$11,865	\$—	\$—	\$160,948	\$31,035	\$1,180,183
Non-Operating Income (Loss)	13,456	381,058	(215,349)	15,756	15,461	1,735	21,511	362,319	(10,788)	15,936,953
Income (Loss) Before Operating Transfers	3,927	32,992	(140,971)	311,644	22,611	(132,302)	(26,419)	284,597	(306,808)	10,226,068
Operating Transfers In	—	—	16,944	—	—	—	—	—	—	—
Operating Transfers Out	—	—	16,944	—	—	586	6,000	—	—	—
Net Income (Loss)	\$3,927	\$32,992	\$(140,971)	\$311,644	\$22,611	\$(132,888)	\$(32,419)	\$284,597	\$(306,808)	\$10,226,068

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	High Valleys Water District	Hills Valley Irrigation District
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$1,128,241	\$102,324	\$8,013,811	\$5,153,977	\$—	\$—	\$135,245	\$—
Business	—	—	—	239,012	583,449	—	—	—	—	—
Industrial	—	—	—	—	73,599	—	—	—	—	—
Irrigation	6,746,002	1,964,082	—	—	73,712	245,356	—	—	—	839,548
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	1,194,766	12,514	—	—
Water Services	839,644	2,999,070	—	—	322,952	2,470,572	—	—	3,790	965,142
Total Operating Revenues	7,585,646	4,963,152	1,128,241	341,336	9,067,523	7,869,905	1,194,766	12,514	139,035	1,804,690
Operating Expenses										
Source of Supply	—	3,974,450	—	—	2,296,911	2,011,908	—	15,362	57,884	318,486
Pumping	617,046	323,528	378,905	—	3,085,362	1,825,921	—	—	28,102	—
Water Treatment	—	—	227,343	—	—	—	—	—	—	—
Administration and General Customer Accounts	1,537,284	28,666	75,781	21,893	3,511,607	2,293,597	223,628	14,606	356,290	181,861
Transmission and Distribution	3,915,846	382,037	442,056	283,140	2,022,635	1,052,585	789,481	—	67,667	237,419
Depreciation and Amortization	589,978	241,911	249,072	179,745	3,551,235	1,435,786	—	—	63,508	80,972
Other Operating Expenses	85,311	—	—	—	260,485	—	—	—	—	—
Total Operating Expenses	6,745,465	4,950,592	1,512,089	484,778	17,419,884	9,155,252	1,013,109	29,968	573,451	818,738
Operating Income (Loss)	840,181	12,560	(383,848)	(143,442)	(8,352,361)	(1,285,347)	181,657	(17,454)	(434,416)	985,952
Non-Operating Revenues										
Interest Income	26,986	21	11,258	3,731	—	14,413	1,167	1	886	5,358
Rents, Leases, and Franchises	—	115,538	—	—	406,340	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	52,103	158,119	—	255,873	1,015,107	—	—	88,833	—
Voter Approved Taxes	—	—	—	—	9	—	—	—	(7,921)	—
Property Assessments	—	—	—	—	—	521,250	—	10,230	210,222	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	1,023	111,797	—	—	—	—
Intergovernmental										
Federal	130,944	—	—	678,950	—	—	—	—	63,924	—
State	—	1,000	1,376	—	3,272	15,475	—	—	1,349	—
Other Governmental Agencies	—	—	—	—	61,662	175,243	—	—	—	—
Other Non-Operating Revenues	54,316	—	—	—	6,475,506	34,359	—	—	—	—
Total Non-Operating Revenues	212,246	168,662	170,753	682,681	7,203,685	1,887,644	1,167	10,231	357,293	5,358
Non-Operating Expenses										
Interest Expense	—	—	45,789	165,726	743,725	258,869	87,752	—	9,139	19,542
Other Non-Operating Expenses	—	—	114,535	—	—	527,290	—	—	—	—
Total Non-Operating Expenses	\$—	\$—	\$160,324	\$165,726	\$743,725	\$786,159	\$87,752	\$—	\$9,139	\$19,542
Non-Operating Income (Loss)	212,246	168,662	10,429	516,955	6,459,960	1,101,485	(86,585)	10,231	348,154	(14,184)
Income (Loss) Before Operating Transfers	1,052,427	181,222	(373,419)	373,513	(1,892,401)	(183,862)	95,072	(7,223)	(86,262)	971,768
Operating Transfers In	—	—	—	—	—	—	160,000	—	—	—
Operating Transfers Out	—	—	—	—	—	—	161,237	—	—	—
Net Income (Loss)	\$1,052,427	\$181,222	\$(373,419)	\$373,513	\$(1,892,401)	\$(183,862)	\$93,835	\$(7,223)	\$(86,262)	\$971,768

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Hot Spring Valley Irrigation District	HRC Community Services District	Humboldt Bay Municipal Water District	Humboldt Community Services District
Operating Revenues										
Water Sales										
Residential	\$1,114,909	\$431,518	\$—	\$204,406	\$517,933	\$187,751	\$—	\$13,454	\$70,889	\$2,855,862
Business	—	—	—	—	48,747	—	—	468	186,026	—
Industrial	—	—	—	—	42,653	—	—	—	—	—
Irrigation	—	—	39,300	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	3,429,796	—
All Other Sales	—	—	—	—	—	15,739	—	6,000	—	—
Water Services	—	11,239	—	—	17,391	—	50,719	—	816,871	93,739
Total Operating Revenues	1,114,909	442,757	39,300	204,406	626,724	203,490	50,719	19,922	4,503,582	2,949,601
Operating Expenses										
Source of Supply	—	—	15,793	—	192,005	—	—	—	135,089	777,495
Pumping	—	54,010	—	41,625	17,531	65,097	—	4,065	1,011,218	125,497
Water Treatment	—	34,221	—	51,151	—	—	—	893	547,125	19,410
Administration and General Customer Accounts	—	132,281	17,793	80,957	404,330	73,102	59,100	9,927	1,267,534	614,888
Transmission and Distribution	—	188,608	—	3,154	—	—	—	141	203,698	57,410
Depreciation and Amortization	—	67,690	—	23,069	—	—	—	707	920,008	942,285
Other Operating Expenses	—	—	—	29,939	59,170	115,193	—	7,042	922,150	572,008
Total Operating Expenses	—	476,810	33,586	229,895	673,036	253,392	59,100	22,775	5,006,822	3,108,993
Operating Income (Loss)	1,114,909	(34,053)	5,714	(25,489)	(46,312)	(49,902)	(8,381)	(2,853)	(503,240)	(159,392)
Non-Operating Revenues										
Interest Income	—	6,604	98	4,500	1,048	239	—	223	44,265	54,403
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	39,936	—	13,198	—	—	—	—	671,998	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	13	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	504	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	500	—	288	—	—	—	—	12,164	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	895,024	—	—	—	—	—	14,309
Total Non-Operating Revenues	—	47,040	98	913,514	1,048	239	—	223	728,440	68,712
Non-Operating Expenses										
Interest Expense	1,114,909	6,978	—	15	53,169	63,094	—	546	—	112,571
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	914
Total Non-Operating Expenses	\$1,114,909	\$6,978	\$—	\$15	\$53,169	\$63,094	\$—	\$546	\$—	\$113,485
Non-Operating Income (Loss)	(1,114,909)	40,062	98	913,499	(52,121)	(62,855)	—	(323)	728,440	(44,773)
Income (Loss) Before Operating Transfers	—	6,009	5,812	888,010	(98,433)	(112,757)	(8,381)	(3,176)	225,200	(204,165)
Operating Transfers In	—	—	—	—	—	150,356	—	—	253,813	70,337
Operating Transfers Out	—	—	—	—	—	—	—	—	—	70,337
Net Income (Loss)	\$—	\$6,009	\$5,812	\$888,010	\$(98,433)	\$37,599	\$(8,381)	\$(3,176)	\$479,013	\$(204,165)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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 Wells Valley Water District	Indio Water Authority	Inland Empire Utilities Agency	International Water District
Operating Revenues										
Water Sales										
Residential	\$8,778	\$—	\$202,025	\$527,625	\$—	\$—	\$6,045,324	\$10,968,447	\$—	\$—
Business	—	—	4,468	286,649	—	—	1,101,118	1,995,892	—	—
Industrial	—	—	—	—	—	1,811,702	—	147,860	4,352,780	—
Irrigation	—	—	—	—	55,110	43,289,978	—	1,518,606	—	146,124
Sales for Resale	—	—	—	—	—	2,302,800	—	—	—	—
All Other Sales	—	—	4,557	2,807	8,925	6,259,539	—	1,780	—	—
Water Services	—	—	2,109	12,129	—	56,088,084	1,403,647	1,233,865	3,231,604	—
Total Operating Revenues	8,778	—	213,159	829,210	64,035	109,752,103	8,550,089	15,866,450	7,584,384	146,124
Operating Expenses										
Source of Supply	—	—	—	107,121	28,982	—	—	577,263	—	38,946
Pumping	—	—	29,311	13,995	—	—	1,044,468	3,288,800	—	102,254
Water Treatment	664	—	2,495	100,346	—	—	158,163	—	—	—
Administration and General	6,087	2,112	99,510	515,892	20,665	6,563,643	1,810,270	2,853,071	7,795,439	20,542
Customer Accounts	—	—	651	112,461	—	—	761,579	1,139,193	—	—
Transmission and Distribution	—	—	6,005	21,424	—	90,355,260	1,225,655	3,616,292	—	—
Depreciation and Amortization	—	—	32,078	194,433	8,968	22,973,338	2,206,004	7,137,838	6,563,289	—
Other Operating Expenses	828	—	370	69,444	—	—	438,164	—	3,230,287	—
Total Operating Expenses	7,579	2,112	170,420	1,135,116	58,615	119,892,241	7,644,303	18,612,457	17,589,015	161,742
Operating Income (Loss)	1,199	(2,112)	42,739	(305,906)	5,420	(10,140,138)	905,786	(2,746,007)	(10,004,631)	(15,618)
Non-Operating Revenues										
Interest Income	—	1,160	549	21,066	13	2,715,710	173,755	136,116	413,567	257
Rents, Leases, and Franchises	—	—	—	—	—	—	47,912	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	10,475	—	262,638	—	—	—	—	4,059,575	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	4,000	—	—	—	—	52,348	—
Other Governmental Agencies	—	—	—	—	—	8,079,472	—	—	1,245,495	—
Other Non-Operating Revenues	—	—	—	25,247	—	—	115,165	13,905	2,306,598	—
Total Non-Operating Revenues	—	11,635	549	312,951	13	10,795,182	336,832	150,021	8,077,583	257
Non-Operating Expenses										
Interest Expense	—	—	31,851	25,770	—	9,856,091	1,213,469	2,867,000	2,089,649	—
Other Non-Operating Expenses	—	—	—	1,798	—	—	436,709	—	1,746,859	—
Total Non-Operating Expenses	\$—	\$—	\$31,851	\$27,568	\$—	\$9,856,091	\$1,650,178	\$2,867,000	\$3,836,508	\$—
Non-Operating Income (Loss)	—	11,635	(31,302)	285,383	13	939,091	(1,313,346)	(2,716,979)	4,241,075	257
Income (Loss) Before Operating Transfers	1,199	9,523	11,437	(20,523)	5,433	(9,201,047)	(407,560)	(5,462,986)	(5,763,556)	(15,361)
Operating Transfers In	—	—	—	—	—	—	—	204,000	3,152,623	—
Operating Transfers Out	—	—	—	—	—	—	—	204,000	690,402	—
Net Income (Loss)	\$1,199	\$9,523	\$11,437	\$(20,523)	\$5,433	\$(9,201,047)	\$(407,560)	\$(5,462,986)	\$(3,301,335)	\$(15,361)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Inverness Public Utility District	Irish Beach Water District	Irvine Ranch Water District	Ivanhoe Irrigation District	Ivanhoe Public Utility District	Jackson Valley Irrigation District	Jacoby Creek County Water District	Jacumba Community Services District	James Irrigation District	Johnsville Public Utility District
Operating Revenues										
Water Sales										
Residential	\$82,210	\$25,709	\$20,418,000	\$—	\$433,163	\$—	\$179,721	\$127,969	\$—	\$—
Business	16,252	—	6,765,000	—	—	—	—	—	—	—
Industrial	—	—	2,888,000	—	—	—	—	—	—	—
Irrigation	—	—	3,774,000	888,971	—	151,109	—	—	4,376,281	—
Sales for Resale	—	—	—	—	—	23,042	—	—	597,149	—
All Other Sales	—	2,461	—	—	4,379	15,830	—	—	—	—
Water Services	310,069	143,752	20,951,000	450,000	—	—	—	7,495	—	36,601
Total Operating Revenues	408,531	171,922	54,796,000	1,338,971	437,542	189,981	179,721	135,464	4,973,430	36,601
Operating Expenses										
Source of Supply	—	7,091	25,576,000	499,207	—	24,942	—	—	1,282,158	—
Pumping	4,181	—	—	—	128,466	16,786	—	—	1,901,112	—
Water Treatment	18,624	22,585	—	—	—	—	—	2,171	—	—
Administration and General	252,973	188,968	15,339,000	306,185	101,709	149,162	5,965	115,271	841,579	30,612
Customer Accounts	—	17,409	2,242,000	—	—	—	—	—	—	—
Transmission and Distribution	21,907	12,559	16,806,000	330,179	55,110	47,418	156,980	5,697	919,894	—
Depreciation and Amortization	70,132	19,840	18,466,000	17,624	78,324	—	10,218	83,770	612,809	—
Other Operating Expenses	—	2,290	—	—	—	33,077	—	—	—	—
Total Operating Expenses	367,817	270,742	78,429,000	1,153,195	363,609	271,385	173,163	206,909	5,557,552	30,612
Operating Income (Loss)	40,714	(98,820)	(23,633,000)	185,776	73,933	(81,404)	6,558	(71,445)	(584,122)	5,989
Non-Operating Revenues										
Interest Income	1,569	23,201	1,052,000	49,184	19,343	3,572	2,888	67	13,670	1,404
Rents, Leases, and Franchises	—	1,500	—	—	—	22,065	—	—	30,403	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	13,519,000	109,767	—	3,618	—	—	—	7,431
Voter Approved Taxes	—	—	3,554,000	—	—	—	—	—	—	—
Property Assessments	—	94,086	—	286,223	—	68,474	—	—	514,762	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	609,000	—	—	—	—	—	—	13
Intergovernmental										
Federal	—	—	—	—	—	—	—	380,497	—	—
State	—	—	208,000	1,609	—	13,673	—	—	—	74
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	3,000	24,153	3,336,000	4,209	4,553	1,465	—	—	233,448	—
Total Non-Operating Revenues	4,569	142,940	22,278,000	450,992	23,896	112,867	2,888	380,564	792,283	8,922
Non-Operating Expenses										
Interest Expense	6,950	5,453	4,984,000	—	—	—	6,947	—	255,779	—
Other Non-Operating Expenses	4,313	1,874	602,000	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$11,263	\$7,327	\$5,586,000	\$—	\$—	\$—	\$6,947	\$—	\$255,779	\$—
Non-Operating Income (Loss)	(6,694)	135,613	16,692,000	450,992	23,896	112,867	(4,059)	380,564	536,504	8,922
Income (Loss) Before Operating Transfers	34,020	36,793	(6,941,000)	636,768	97,829	31,463	2,499	309,119	(47,618)	14,911
Operating Transfers In	—	31,267	3,294,000	—	—	—	—	—	—	—
Operating Transfers Out	—	31,267	16,332,000	—	—	—	—	—	—	—
Net Income (Loss)	\$34,020	\$36,793	\$(19,979,000)	\$636,768	\$97,829	\$31,463	\$2,499	\$309,119	\$(47,618)	\$14,911

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Joshua Basin Water District	Julian Community Services District	June Lake Public Utility District	Juniper-Riviera County Water District	Kanawha Water District	Keeler Community Services District	Kern County Water Agency	Kern Delta Water District	Kern Water Bank Authority	Kern-Tulare Water District
Operating Revenues										
Water Sales										
Residential	\$2,907,359	\$217,087	\$213,392	\$89,328	\$—	\$20,875	\$—	\$—	\$—	\$—
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	1,166,727	—	—	10,247,428	—	6,796,124
Sales for Resale	—	—	—	—	—	—	71,935,319	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	177,691
Water Services	—	12,188	—	64,044	55,662	—	32,713,298	—	6,779,613	1,413,958
Total Operating Revenues	2,907,359	229,275	213,392	153,372	1,222,389	20,875	104,648,617	10,247,428	6,779,613	8,387,773
Operating Expenses										
Source of Supply	—	—	5,177	5,240	868,662	—	107,501,460	1,783,771	3,873,742	1,983,960
Pumping	356,380	2,682	11,597	26,327	—	5,460	—	—	—	617,760
Water Treatment	—	2,965	96,611	—	—	—	816,610	—	—	—
Administration and General	1,604,185	192,748	260,423	108,404	151,511	2,344	21,070,570	783,393	1,304,440	971,952
Customer Accounts	122,376	—	—	—	—	—	—	—	—	—
Transmission and Distribution	411,930	40,502	12,330	55,997	210,004	21,625	7,028,587	3,574,984	—	1,910,743
Depreciation and Amortization	1,134,312	68,750	181,405	53,391	147,073	—	—	529,484	1,344,879	283,955
Other Operating Expenses	667,400	—	2,393	—	—	—	9,230,967	—	—	—
Total Operating Expenses	4,296,583	307,647	569,936	249,359	1,377,250	29,429	145,648,194	6,671,632	6,523,061	5,768,370
Operating Income (Loss)	(1,389,224)	(78,372)	(356,544)	(95,987)	(154,861)	(8,554)	(40,999,577)	3,575,796	256,552	2,619,403
Non-Operating Revenues										
Interest Income	25,416	9,543	2,813	1,139	11,184	229	793,180	125,231	218,865	82,044
Rents, Leases, and Franchises	—	12,001	—	—	—	—	22,494	20,000	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	398,294	34,502	267,126	72,936	—	—	5,953,790	2,908,885	—	—
Voter Approved Taxes	419,967	—	—	63,350	—	—	19,126,941	—	—	—
Property Assessments	1,231,737	—	—	—	—	—	—	1,029,876	—	559,370
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	354,951	—	—	—
Intergovernmental										
Federal	—	203,920	—	—	—	—	—	—	—	—
State	10,516	1	781	927	—	—	280,317	25,000	—	—
Other Governmental Agencies	641,000	—	168,488	—	—	—	1,248,881	—	—	—
Other Non-Operating Revenues	—	—	—	—	308,975	—	—	—	1,696,212	—
Total Non-Operating Revenues	2,726,930	259,967	439,208	138,352	320,159	229	27,780,554	4,108,992	1,915,077	641,414
Non-Operating Expenses										
Interest Expense	220,244	19,893	38,580	23,788	41,222	—	7,748,681	396,135	1,223,115	—
Other Non-Operating Expenses	275,165	—	—	—	—	—	—	—	—	12,498
Total Non-Operating Expenses	\$495,409	\$19,893	\$38,580	\$23,788	\$41,222	\$—	\$7,748,681	\$396,135	\$1,223,115	\$12,498
Non-Operating Income (Loss)	2,231,521	240,074	400,628	114,564	278,937	229	20,031,873	3,712,857	691,962	628,916
Income (Loss) Before Operating Transfers	842,297	161,702	44,084	18,577	124,076	(8,325)	(20,967,704)	7,288,653	948,514	3,248,319
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$842,297	\$161,702	\$44,084	\$18,577	\$124,076	\$(8,325)	\$(20,967,704)	\$7,288,653	\$948,514	\$3,248,319

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Kettleman City Community Services District	Keyes Community Services District	Kings County Water District	Kings River Water District	Kinneloa Irrigation District	Kirkwood Meadows Public Utilities District	Kirkwood Water District	Klamath Water and Power Agency	Knights Ferry Community Services District	Knights Landing Community Services District
Operating Revenues										
Water Sales										
Residential	\$155,848	\$610,801	\$—	\$—	\$1,047,669	\$176,855	\$—	\$—	\$53,878	\$66,979
Business	67,801	—	—	—	61,591	116,813	—	—	—	24,675
Industrial	23,522	—	—	—	—	—	—	—	—	—
Irrigation	42,971	—	1,727,924	—	—	—	24,628	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	5,050	33,281	—	45,720	20,370	16,988	—	—	—	261
Water Services	22,078	21,690	25,175	170,558	—	—	—	—	—	—
Total Operating Revenues	317,270	665,772	1,753,099	216,278	1,129,630	310,656	24,628	—	53,878	91,915
Operating Expenses										
Source of Supply	—	—	1,117,461	—	18,600	—	18,681	—	—	—
Pumping	47,556	51,759	—	—	89,876	82,995	—	1,404,488	62,761	16,674
Water Treatment	53,897	413,715	—	—	17,521	35,197	—	—	—	—
Administration and General Customer Accounts	120,476	282,190	92,560	234,647	269,810	78,518	2,683	304,893	4,006	24,557
Transmission and Distribution	95,113	147,388	719,678	—	429,384	95,294	—	—	—	52,668
Depreciation and Amortization	77,526	—	161,265	710	248,629	131,407	—	—	—	23,871
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	394,568	895,052	2,090,964	235,357	1,073,820	425,849	21,364	1,709,381	66,767	117,770
Operating Income (Loss)	(77,298)	(229,280)	(337,865)	(19,079)	55,810	(115,193)	3,264	(1,709,381)	(12,889)	(25,855)
Non-Operating Revenues										
Interest Income	17,117	2,112	10,904	—	6,557	743	—	—	314	1,670
Rents, Leases, and Franchises	—	—	89,352	534	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	10,114	—	1,159,171	—	—	376,898	—	—	6,891	5,257
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	1,452
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	29	6
Intergovernmental										
Federal	—	—	—	—	—	—	—	4,045,756	3	—
State	202	—	16,159	—	—	11,000	—	—	107	181
Other Governmental Agencies	141,478	—	—	—	—	—	—	7,136	—	2
Other Non-Operating Revenues	23,122	—	—	6,729	—	—	—	—	—	122,310
Total Non-Operating Revenues	192,033	2,112	1,275,586	7,263	6,557	388,641	—	4,052,892	7,344	130,878
Non-Operating Expenses										
Interest Expense	10,018	8,894	42,691	—	3,368	12,650	—	—	827	869
Other Non-Operating Expenses	—	—	—	—	—	12,093	—	2,267,074	—	—
Total Non-Operating Expenses	\$10,018	\$8,894	\$42,691	\$—	\$3,368	\$24,743	\$—	\$2,267,074	\$827	\$869
Non-Operating Income (Loss)	182,015	(6,782)	1,232,895	7,263	3,189	363,898	—	1,785,818	6,517	130,009
Income (Loss) Before Operating Transfers	104,717	(236,062)	895,030	(11,816)	58,999	248,705	3,264	76,437	(6,372)	104,154
Operating Transfers In	—	—	—	—	—	—	—	—	—	3,383
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$104,717	\$(236,062)	\$895,030	\$(11,816)	\$58,999	\$248,705	\$3,264	\$76,437	\$(6,372)	\$107,537

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Konocti County Water District	La Canada Irrigation District	La Habra Heights County Water District	La Puente Valley County Water	LaGrande Water District	Laguna Beach County Water District	Laguna Irrigation District	Lake Arrowhead Community Services District	Lake Berryessa Resort Improvement District	Lake Don Pedro Community Services District
Operating Revenues										
Water Sales										
Residential	\$984,155	\$4,594,966	\$2,528,863	\$968,778	\$—	\$5,710,982	\$—	\$3,969,871	\$99,540	\$1,088,665
Business	—	—	—	—	—	1,427,745	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	161,997	—	86,432	—	—	—
Sales for Resale	—	—	—	64,138	—	—	—	—	—	—
All Other Sales	112,955	—	36,972	1,426,999	—	—	—	115,890	—	—
Water Services	51,955	6,268	—	561,044	—	140,289	987,099	134,153	—	188,929
Total Operating Revenues	1,149,065	4,601,234	2,565,835	3,020,959	161,997	7,279,016	1,073,531	4,219,914	99,540	1,277,594
Operating Expenses										
Source of Supply	22,188	2,815,291	633,478	355,498	129,616	3,148,636	—	45,949	—	80,975
Pumping	33,201	176,733	557,626	451,270	10,335	470,653	—	—	—	98,479
Water Treatment	444,830	14,888	34,613	512,183	—	—	—	1,554,185	83,375	369,020
Administration and General	160,882	1,155,289	1,186,659	1,278,495	28,247	2,374,250	—	1,584,220	49,227	426,155
Customer Accounts	89,416	1,605	58,419	—	—	287,482	—	—	181,604	—
Transmission and Distribution	73,505	—	286,786	373,248	2,411	2,050,785	739,560	786,892	41,049	—
Depreciation and Amortization	262,492	322,677	483,447	983,063	—	1,693,142	84,000	1,440,530	37,962	243,459
Other Operating Expenses	—	—	191,037	228,888	—	166,485	—	583,510	—	124,093
Total Operating Expenses	1,086,514	4,486,483	3,432,065	4,182,645	170,609	10,191,433	823,560	5,995,286	393,217	1,342,181
Operating Income (Loss)	62,551	114,751	(866,230)	(1,161,686)	(8,612)	(2,912,417)	249,971	(1,775,372)	(293,677)	(64,587)
Non-Operating Revenues										
Interest Income	12,105	23,732	8,642	12,128	3	694,495	4,157	82,151	1,267	1,181
Rents, Leases, and Franchises	—	—	96,182	—	—	328,097	4,547	—	—	18,320
Taxes and Assessments										
Current Secured and Unsecured (1%)	28,081	372,265	579,252	186,167	—	1,999,694	—	—	18,162	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	86,468	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3,622	10,851	—	—	81,142	—	—	1,399	14,379
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	370,068	—
State	1,400	2,741	5,121	1,397	—	17,786	—	—	68	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	30,823	30,141	65,181	216,402	—	100,275	—	14,870	—	—
Total Non-Operating Revenues	72,409	432,501	765,229	416,094	3	3,221,489	8,704	97,021	477,432	33,880
Non-Operating Expenses										
Interest Expense	90,631	—	14,045	—	—	—	2,753	538,664	1,988	71,118
Other Non-Operating Expenses	—	179,599	14,635	—	—	—	—	—	—	2,326
Total Non-Operating Expenses	\$90,631	\$179,599	\$28,680	\$—	\$—	\$—	\$2,753	\$538,664	\$1,988	\$73,444
Non-Operating Income (Loss)	(18,222)	252,902	736,549	416,094	3	3,221,489	5,951	(441,643)	475,444	(39,564)
Income (Loss) Before Operating Transfers	44,329	367,653	(129,681)	(745,592)	(8,609)	309,072	255,922	(2,217,015)	181,767	(104,151)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$44,329	\$367,653	\$(129,681)	\$(745,592)	\$(8,609)	\$309,072	\$255,922	\$(2,217,015)	\$181,767	\$(104,151)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Lake Hemet Municipal Water District	Lake Madrone Water District	Lake Shastina Community Services District	Lake Sherwood Community Services District	Lakeside Irrigation Water District	Lakeside Water District	Lamont Public Utility District	Lanare Community Services District	Las Virgenes Municipal Water District	Lassen County Water Works District No. 1
Operating Revenues										
Water Sales										
Residential	\$8,367,710	\$37,500	\$336,318	\$1,481,406	\$—	\$5,482,617	\$1,645,311	\$—	\$19,060,249	\$49,201
Business	—	—	21,073	146,620	—	—	—	—	1,508,128	6,520
Industrial	—	—	—	—	—	—	—	—	1,005,418	—
Irrigation	1,341,176	—	—	—	1,750,720	—	—	—	4,631,286	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	45,447	358,768	—	21,364	—	573,732	12,275
Water Services	1,631,635	58,750	116,466	2,175	174	280,800	5,277	—	612,840	—
Total Operating Revenues	11,340,521	96,250	473,857	1,675,648	2,109,662	5,763,417	1,671,952	—	27,391,653	67,996
Operating Expenses										
Source of Supply	815,279	—	—	1,258,561	539,299	3,649,582	—	—	16,563,893	—
Pumping	1,199,042	2,947	—	—	—	222,574	468,037	—	1,454,458	12,533
Water Treatment	457,101	—	—	—	—	96,005	—	—	1,341,380	995
Administration and General	5,277,783	13,689	73,888	76,612	269,597	719,065	770,127	—	5,479,727	43,788
Customer Accounts	199,739	—	—	19,839	—	128,000	—	—	—	—
Transmission and Distribution	1,274,486	—	360,342	100,240	343,465	1,001,519	129,401	—	1,313,047	—
Depreciation and Amortization	2,118,687	64,623	106,290	88,185	58,530	488,384	—	—	4,564,460	17,845
Other Operating Expenses	2,295,168	90,469	—	—	296,136	—	30,259	—	332,980	3,233
Total Operating Expenses	13,637,285	171,728	540,520	1,543,437	1,507,027	6,305,129	1,397,824	—	31,049,945	78,394
Operating Income (Loss)	(2,296,764)	(75,478)	(66,663)	132,211	602,635	(541,712)	274,128	—	(3,658,292)	(10,398)
Non-Operating Revenues										
Interest Income	105,294	229	6,582	44,136	14,132	390,901	319	—	626,875	190
Rents, Leases, and Franchises	78,252	—	—	—	—	105,087	750	—	144,534	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	1,042,354	19,202	—	—	156,305	367,978	101,924	—	—	—
Voter Approved Taxes	144,945	70,375	—	—	—	—	—	—	—	—
Property Assessments	34,115	—	—	—	—	—	—	—	508,473	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	14,805	—	—	—	—	—	1,950	—	13,185	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	818,758	—
State	15,437	306	—	—	4,385	3,704	914	—	—	—
Other Governmental Agencies	—	21,540	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	162,120	1,729	14,518	15,533	—	47,461	—	—	117,709	193
Total Non-Operating Revenues	1,597,322	113,381	21,100	59,669	174,822	915,131	105,857	—	2,229,534	383
Non-Operating Expenses										
Interest Expense	549,533	1,565	—	—	—	—	—	300	22,829	4,119
Other Non-Operating Expenses	332,766	—	—	41,384	—	—	—	—	438,474	—
Total Non-Operating Expenses	\$882,299	\$1,565	\$—	\$41,384	\$—	\$—	\$—	\$300	\$461,303	\$4,119
Non-Operating Income (Loss)	715,023	111,816	21,100	18,285	174,822	915,131	105,857	(300)	1,768,231	(3,736)
Income (Loss) Before Operating Transfers	(1,581,741)	36,338	(45,563)	150,496	777,457	373,419	379,985	(300)	(1,890,061)	(14,134)
Operating Transfers In	46,304	—	—	—	—	—	—	—	—	—
Operating Transfers Out	243,768	—	—	—	—	—	—	—	1,528,210	—
Net Income (Loss)	\$(1,779,205)	\$36,338	\$(45,563)	\$150,496	\$777,457	\$373,419	\$379,985	\$(300)	\$(3,418,271)	\$(14,134)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Last Chance Creek Water District	Laton Community Services District	Laytonville County Water District	Le Grand Community Services District	Le Grand-Athlone Water District	Leavitt Lake Community Service District	Lee Lake Water District	Lee Vining Public Utility District	Leland Meadow Water District	Lemon Cove Sanitary District (Tulare)
Operating Revenues										
Water Sales										
Residential	\$—	\$220,827	\$227,594	\$244,795	\$—	\$116,028	\$3,243,270	\$—	\$34,318	\$3,982
Business	—	—	—	—	—	—	99,355	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	64,514	—	—	—	323,847	—	909,771	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	106,113	3,305	—	1,925	5,386	—	—	—
Water Services	185	—	—	—	—	—	289,858	—	—	—
Total Operating Revenues	64,699	220,827	333,707	248,100	323,847	117,953	4,547,640	—	34,318	3,982
Operating Expenses										
Source of Supply	59,000	—	—	—	289,684	—	2,248,750	—	—	—
Pumping	—	69,997	57,248	—	—	14,930	36,603	—	1,901	2,000
Water Treatment	—	73,822	60,067	—	—	10,484	—	—	565	—
Administration and General	2,970	33,938	80,761	—	26,227	30,016	861,476	48,476	9,824	4,783
Customer Accounts	—	—	46,832	—	—	—	—	—	388	—
Transmission and Distribution	—	—	94,152	211,473	—	50,932	188,659	—	12,469	4,071
Depreciation and Amortization	—	41,901	143,572	28,620	7,742	21,790	487,870	10,137	6,048	4,278
Other Operating Expenses	—	—	—	—	—	—	—	—	1,434	—
Total Operating Expenses	61,970	219,658	482,632	240,093	323,653	128,152	3,823,358	58,613	32,629	15,132
Operating Income (Loss)	2,729	1,169	(148,925)	8,007	194	(10,199)	724,282	(58,613)	1,689	(11,150)
Non-Operating Revenues										
Interest Income	52	852	27	2,329	214	79	39,632	14,460	35	1,667
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	19,071	18,029	5,990	6,996	4,601	73,178	40,387	—	2,290
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	500	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	39	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	243	182	85	37	200	540	113	—	26
Other Governmental Agencies	—	—	—	—	—	—	—	52,123	—	—
Other Non-Operating Revenues	—	—	—	—	—	1,409	27,953	—	—	—
Total Non-Operating Revenues	52	20,166	18,238	8,404	7,286	6,289	141,303	107,083	535	3,983
Non-Operating Expenses										
Interest Expense	—	—	54,502	15,773	—	13,626	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	6,987	—	—
Total Non-Operating Expenses	\$—	\$—	\$54,502	\$15,773	\$—	\$13,626	\$—	\$6,987	\$—	\$—
Non-Operating Income (Loss)	52	20,166	(36,264)	(7,369)	7,286	(7,337)	141,303	100,096	535	3,983
Income (Loss) Before Operating Transfers	2,781	21,335	(185,189)	638	7,480	(17,536)	865,585	41,483	2,224	(7,167)
Operating Transfers In	—	4,677	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$2,781	\$26,012	\$(185,189)	\$638	\$7,480	\$(17,536)	\$865,585	\$41,483	\$2,224	\$(7,167)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Lewis Creek Water District	Liberty Water District	Lincoln Village Maintenance District (San Joaquin)	Linda County Water District	Linden County Water District	Lindmore Irrigation District	Lindsay-Strathmore Irrigation District	Littlerock Creek Irrigation District	Lockeford Community Services District	Lockeford Maintenance District (San Joaquin)
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$—	\$1,301,867	\$230,168	\$—	\$429,714	\$591,056	\$279,869	\$—
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	167,542	—	—	—	—	2,531,749	1,954,700	—	—	—
Sales for Resale	—	—	—	—	—	—	971,414	—	—	—
All Other Sales	—	—	—	—	—	232,400	—	105,808	5,627	—
Water Services	24,033	—	94,671	118,007	—	755,032	213,505	244,492	—	—
Total Operating Revenues	191,575	—	94,671	1,419,874	230,168	3,519,181	3,569,333	941,356	285,496	—
Operating Expenses										
Source of Supply	106,272	2,233	476,449	—	—	2,624,577	2,104,394	379,513	—	—
Pumping	—	—	7,375	550,403	141,830	82,670	1,197,022	193,786	109,589	—
Water Treatment	—	—	1,400	51,785	—	—	65,197	3,306	—	—
Administration and General	85,834	30,821	137,993	450,431	17,986	655,439	858,490	660,721	216,108	375
Customer Accounts	—	—	—	—	—	—	171,207	—	—	—
Transmission and Distribution	—	—	578,521	—	60,784	303,316	217,730	246,891	—	1,133
Depreciation and Amortization	6,075	839	—	378,175	49,383	220,156	244,148	—	35,656	—
Other Operating Expenses	—	—	—	—	—	—	18,979	—	38,589	—
Total Operating Expenses	198,181	33,893	1,201,738	1,430,794	269,983	3,886,158	4,877,167	1,484,217	399,942	1,508
Operating Income (Loss)	(6,606)	(33,893)	(1,107,067)	(10,920)	(39,815)	(366,977)	(1,307,834)	(542,861)	(114,446)	(1,508)
Non-Operating Revenues										
Interest Income	5	6,793	16,352	17,228	4,508	265,923	9,866	31,956	2,896	2
Rents, Leases, and Franchises	—	—	—	—	—	—	51,600	29,220	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	29,084	110,255	—	40,313	—	—	554,326	116,805	—
Voter Approved Taxes	—	—	—	—	15,881	—	—	—	—	—
Property Assessments	—	—	1,088,626	—	—	—	532,770	—	—	2,847
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	188	—	50	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	365	1,258	—	502	—	—	2,874	1,475	—
Other Governmental Agencies	1,084,000	—	40	—	—	—	1,084,969	—	—	—
Other Non-Operating Revenues	—	—	7,728	—	—	1,000,947	—	—	—	1,208
Total Non-Operating Revenues	1,084,005	36,242	1,224,447	17,228	61,254	1,266,870	1,679,205	618,376	121,176	4,057
Non-Operating Expenses										
Interest Expense	1,289	—	—	784	3,900	41,228	15,210	69,311	—	—
Other Non-Operating Expenses	—	—	9,466	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$1,289	\$—	\$9,466	\$784	\$3,900	\$41,228	\$15,210	\$69,311	\$—	\$—
Non-Operating Income (Loss)	1,082,716	36,242	1,214,981	16,444	57,354	1,225,642	1,663,995	549,065	121,176	4,057
Income (Loss) Before Operating Transfers	1,076,110	2,349	107,914	5,524	17,539	858,665	356,161	6,204	6,730	2,549
Operating Transfers In	—	—	40,931	447,394	—	—	—	—	—	—
Operating Transfers Out	—	—	40,931	—	—	—	—	—	—	—
Net Income (Loss)	\$1,076,110	\$2,349	\$107,914	\$452,918	\$17,539	\$858,665	\$356,161	\$6,204	\$6,730	\$2,549

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Loreta Community Services District	Lompico County Water District	London Community Services District	Los Alamos Community Services District	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
Operating Revenues										
Water Sales										
Residential	\$157,549	\$371,674	\$188,375	\$517,511	\$—	\$88,868	\$1,570,829	\$—	\$201,146	\$—
Business	—	—	—	—	—	—	—	—	279,369	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	15,890,204
Sales for Resale	—	—	—	—	—	—	—	—	78,223	—
All Other Sales	—	—	4,562	—	—	3,071	—	—	—	—
Water Services	6,950	16,503	—	—	—	—	46,812	5,070	70,161	—
Total Operating Revenues	164,499	388,177	192,937	517,511	—	91,939	1,617,641	5,070	628,899	15,890,204
Operating Expenses										
Source of Supply	—	—	—	—	—	—	—	—	13,656	13,219,301
Pumping	8,568	45,513	38,194	—	—	—	110,774	—	107,773	1,381,679
Water Treatment	15,378	9,926	10,849	217,031	—	—	30,135	—	34,991	—
Administration and General Customer Accounts	48,283	204,914	95,105	192,461	143,746	62,977	140,552	272,760	104,547	689,998
Transmission and Distribution	—	25,545	—	—	—	19,538	838,546	—	223,331	1,196,211
Depreciation and Amortization	45,245	82,858	3,302	82,577	—	38,399	300,560	—	202,776	—
Other Operating Expenses	—	114,975	—	—	—	7,338	30,698	—	—	—
Total Operating Expenses	117,474	483,731	147,450	492,069	143,746	128,252	1,522,375	272,760	687,074	16,487,189
Operating Income (Loss)	47,025	(95,554)	45,487	25,442	(143,746)	(36,313)	95,266	(267,690)	(58,175)	(596,985)
Non-Operating Revenues										
Interest Income	—	187	7,303	1,626	912	6,481	4,524	1,028	17,643	127,948
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	68,730
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	57,507	11,572	30,144	—	—	180,782	272,064	—	706,795
Voter Approved Taxes	—	71,898	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	57,765	56,040	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	13,320	256	—	65	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	500	—	—	—
State	—	1,760	151	1,500	75,000	2,809	1,574	4,381	—	205,292
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	7,185
Other Non-Operating Revenues	61,233	—	—	5,536	—	—	14,845	—	—	—
Total Non-Operating Revenues	61,233	144,672	19,282	38,806	133,742	65,330	202,225	277,473	17,643	1,115,950
Non-Operating Expenses										
Interest Expense	6,011	23,931	—	21,233	—	34,395	153,405	—	122,353	41,023
Other Non-Operating Expenses	—	—	—	—	—	—	35,837	—	—	—
Total Non-Operating Expenses	\$6,011	\$23,931	\$—	\$21,233	\$—	\$34,395	\$189,242	\$—	\$122,353	\$41,023
Non-Operating Income (Loss)	55,222	120,741	19,282	17,573	133,742	30,935	12,983	277,473	(104,710)	1,074,927
Income (Loss) Before Operating Transfers	102,247	25,187	64,769	43,015	(10,004)	(5,378)	108,249	9,783	(162,885)	477,942
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$102,247	\$25,187	\$64,769	\$43,015	\$(10,004)	\$(5,378)	\$108,249	\$9,783	\$(162,885)	\$477,942

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Lower Tule River Irrigation District	Madera Irrigation District	Madera Water District	Madison Community Services District	Maine Prairie Water District	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)
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$—	\$90,119	\$—	\$26,040	\$70,772	\$116,817	\$335,171	\$59,239
Business	—	—	—	5,972	—	—	—	—	—	—
Industrial	—	2,700	—	—	—	—	—	—	—	—
Irrigation	11,702,587	8,813,332	1,662,798	—	343,554	—	—	—	—	—
Sales for Resale	—	2,197,068	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	1,282	—	—	—	—	—	—
Water Services	398,224	4,518,624	871,024	—	100,763	—	—	16,672	10,047	—
Total Operating Revenues	12,100,811	15,531,724	2,533,822	97,373	444,317	26,040	70,772	133,489	345,218	59,239
Operating Expenses										
Source of Supply	8,711,715	8,231,027	699,481	—	41,350	—	—	—	—	38,750
Pumping	—	—	652,357	11,986	43,872	4,247	10,107	38,092	161,480	4,408
Water Treatment	—	—	—	—	—	2,684	5,876	82,863	3,142	794
Administration and General Customer Accounts	1,883,955	3,947,404	192,005	22,953	181,547	1,894	4,702	—	11,160	7,438
Transmission and Distribution	1,155,633	2,859,901	758,034	84,444	216,181	1,424	66,703	16,754	181,903	173,374
Depreciation and Amortization	444,380	1,800,411	—	26,436	25,512	1,137	—	—	—	—
Other Operating Expenses	—	614,552	—	—	—	—	—	132,115	—	—
Total Operating Expenses	12,195,683	17,453,295	2,301,877	145,819	508,462	12,696	87,388	269,824	357,685	224,764
Operating Income (Loss)	(94,872)	(1,921,571)	231,945	(48,446)	(64,145)	13,344	(16,616)	(136,335)	(12,467)	(165,525)
Non-Operating Revenues										
Interest Income	90,881	60,815	5,936	591	2,834	1,264	952	3,751	22,551	1,744
Rents, Leases, and Franchises	—	217,781	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	125,905	—	—	—	30,832	—	26,559	—	—	3,102
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,901,326	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	28,768	—	—	—	—	—	422	—	—	51
Intergovernmental										
Federal	1,782,456	—	—	—	—	—	—	—	—	—
State	2,786	—	—	—	1,968	—	137	—	—	6
Other Governmental Agencies	—	—	21,370	—	—	—	—	—	96,862	—
Other Non-Operating Revenues	5,272	319,836	—	1,265	1,952	—	—	—	—	—
Total Non-Operating Revenues	3,937,394	598,432	27,306	1,856	37,586	1,264	28,070	3,751	119,413	4,903
Non-Operating Expenses										
Interest Expense	138,528	2,102,066	—	—	—	—	11,199	—	—	—
Other Non-Operating Expenses	—	39,133	—	—	—	—	—	—	—	2,329
Total Non-Operating Expenses	\$138,528	\$2,141,199	\$—	\$—	\$—	\$—	\$11,199	\$—	\$—	\$2,329
Non-Operating Income (Loss)	3,798,866	(1,542,767)	27,306	1,856	37,586	1,264	16,871	3,751	119,413	2,574
Income (Loss) Before Operating Transfers	3,703,994	(3,464,338)	259,251	(46,590)	(26,559)	14,608	255	(132,584)	106,946	(162,951)
Operating Transfers In	—	—	—	4,812	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$3,703,994	\$(3,464,338)	\$259,251	\$(41,778)	\$(26,559)	\$14,608	\$255	\$(132,584)	\$106,946	\$(162,951)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	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)
Operating Revenues										
Water Sales										
Residential	\$31,479	\$21,329	\$—	\$55,797	\$12,863	\$38,279	\$12,886	\$14,474	\$30,123	\$117,034
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	—	—	9,100	—	—	—	—	—	—	—
Total Operating Revenues	31,479	21,329	9,100	55,797	12,863	38,279	12,886	14,474	30,123	117,034
Operating Expenses										
Source of Supply	—	—	—	—	—	—	—	—	—	—
Pumping	7,068	4,634	3,388	28,878	1,772	16,073	4,528	6,696	2,016	30,546
Water Treatment	3,127	608	5,697	3,015	898	214	1,248	2,165	650	6,146
Administration and General	1,014	836	2,245	4,928	428	3,748	1,554	1,210	1,704	5,408
Customer Accounts	—	—	779	—	—	—	—	—	—	—
Transmission and Distribution	18,257	20,187	733	44,080	13,798	25,532	9,768	11,095	17,208	45,497
Depreciation and Amortization	—	—	—	—	—	—	—	—	—	—
Other Operating Expenses	2,807	—	—	—	—	—	—	—	—	—
Total Operating Expenses	32,273	26,265	12,842	80,901	16,896	45,567	17,098	21,166	21,578	87,597
Operating Income (Loss)	(794)	(4,936)	(3,742)	(25,104)	(4,033)	(7,288)	(4,212)	(6,692)	8,545	29,437
Non-Operating Revenues										
Interest Income	255	133	215	522	77	16,309	642	1,229	161	3,762
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	12,713	3,588	—	9,935	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	406	51	—	144	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	15	14	—	23	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Revenues	13,389	3,786	215	10,624	77	16,309	642	1,229	161	3,762
Non-Operating Expenses										
Interest Expense	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Non-Operating Income (Loss)	13,389	3,786	215	10,624	77	16,309	642	1,229	161	3,762
Income (Loss) Before Operating Transfers	12,595	(1,150)	(3,527)	(14,480)	(3,956)	9,021	(3,570)	(5,463)	8,706	33,199
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$12,595	\$(1,150)	\$(3,527)	\$(14,480)	\$(3,956)	\$9,021	\$(3,570)	\$(5,463)	\$8,706	\$33,199

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Maintenance District No. 5 (Madera)	Maintenance District No. 58 (Madera)	Maintenance District No. 6 (Madera)	Maintenance District No. 60 (Madera)	Maintenance District No. 63 (Madera)	Maintenance District No. 7 (Madera)	Maintenance District No. 73 (Madera)	Maintenance District No. 8 (Madera)	Maintenance District No. 85 (Madera)	Maintenance District No. 95 (Madera)
Operating Revenues										
Water Sales										
Residential	\$22,958	\$10,362	\$26,000	\$31,440	\$92,898	\$50,810	\$74,082	\$76,260	\$28,292	\$24,777
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	—	—	—	—	—	—	—	—	—	—
Total Operating Revenues	22,958	10,362	26,000	31,440	92,898	50,810	74,082	76,260	28,292	24,777
Operating Expenses										
Source of Supply	—	—	—	—	—	—	—	—	—	—
Pumping	3,017	2,714	4,488	10,462	12,451	6,124	25,375	4,039	3,320	14,892
Water Treatment	1,693	1,066	2,467	1,391	3,341	1,246	6,909	637	528	600
Administration and General	1,066	1,747	2,924	1,567	2,553	1,343	5,057	5,066	332	1,186
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	20,684	12,589	16,744	13,263	30,160	19,825	47,129	19,309	15,859	7,915
Depreciation and Amortization	—	—	—	—	—	—	—	—	—	—
Other Operating Expenses	—	—	894	—	—	4,200	—	—	—	—
Total Operating Expenses	26,460	18,116	27,517	26,683	48,505	32,738	84,470	29,051	20,039	24,593
Operating Income (Loss)	(3,502)	(7,754)	(1,517)	4,757	44,393	18,072	(10,388)	47,209	8,253	184
Non-Operating Revenues										
Interest Income	480	939	3,847	1,626	4,475	2,367	1,025	841	185	726
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	6,952	—	33,584	—	—	21,797	—	7,091	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	118	—	1,076	—	—	692	—	295	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	6	—	54	—	—	7	—	5	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Revenues	7,556	939	38,561	1,626	4,475	24,863	1,025	8,232	185	726
Non-Operating Expenses										
Interest Expense	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Non-Operating Income (Loss)	7,556	939	38,561	1,626	4,475	24,863	1,025	8,232	185	726
Income (Loss) Before Operating Transfers	4,054	(6,815)	37,044	6,383	48,868	42,935	(9,363)	55,441	8,438	910
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$4,054	\$(6,815)	\$37,044	\$6,383	\$48,868	\$42,935	\$(9,363)	\$55,441	\$8,438	\$910

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Marina Coast Water District	Mariposa County Water Agency	Mariposa Public Utility District	Maurland Manor Maintenance District (San Joaquin)
Operating Revenues										
Water Sales										
Residential	\$212,588	\$36,462	\$3,181,672	\$123,903	\$310,776	\$33,619,582	\$8,750,650	\$—	\$435,521	\$—
Business	—	249,945	—	36,554	—	7,894,836	—	—	—	—
Industrial	—	386,660	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	2,838,593	—	100,000	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	17,790	—	3,220	10,004	1,151,350	—	—	7,235	—
Water Services	241,165	228,954	253,906	—	63,352	10,775,049	1,098,031	—	12,073	—
Total Operating Revenues	453,753	919,811	3,435,578	163,677	384,132	56,279,410	9,848,681	100,000	454,829	—
Operating Expenses										
Source of Supply	—	—	1,431,148	50,414	—	8,291,074	—	—	34,769	—
Pumping	31,562	155,626	—	—	27,581	2,391,235	—	—	—	16,607
Water Treatment	12,631	50,305	—	—	—	6,755,631	—	—	403,063	—
Administration and General Customer Accounts	243,354	340,439	1,464,684	63,005	194,948	15,088,915	3,027,619	55,407	23,403	3,360
Transmission and Distribution	—	89,562	—	59,921	53,227	10,115,534	2,340,708	—	—	14,097
Depreciation and Amortization	72,452	135,390	2,316,059	7,692	46,814	10,467,112	3,042,455	—	314,085	—
Other Operating Expenses	11,656	—	—	—	—	—	—	—	—	—
Total Operating Expenses	371,655	771,322	5,211,891	181,032	322,570	55,026,479	8,410,782	55,407	775,320	34,064
Operating Income (Loss)	82,098	148,489	(1,776,313)	(17,355)	61,562	1,252,931	1,437,899	44,593	(320,491)	(34,064)
Non-Operating Revenues										
Interest Income	1,617	4,400	142,549	—	8,836	237,886	201,266	9,499	1,565	400
Rents, Leases, and Franchises	—	—	24,006	—	—	1,349,338	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	3,401,167	36,209	—	—	—	—	27,140	1,958
Voter Approved Taxes	22,000	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	4,483,662	—	—	151,590	26,180
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	2
Intergovernmental										
Federal	—	—	—	—	—	267,593	—	—	—	—
State	250	—	8,286	416	—	54,375	—	—	523	24
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	9,895	—	10,999	4,974	—	133,711	2,944,861	6,040	—	—
Total Non-Operating Revenues	33,762	4,400	3,587,007	41,599	8,836	6,526,565	3,146,127	15,539	180,818	28,564
Non-Operating Expenses										
Interest Expense	28,310	78,648	104,418	2,774	11,754	3,887,448	1,828,114	—	95,252	—
Other Non-Operating Expenses	—	—	—	905	—	1,291,179	29,275	—	—	1,019
Total Non-Operating Expenses	\$28,310	\$78,648	\$104,418	\$3,679	\$11,754	\$5,178,627	\$1,857,389	\$—	\$95,252	\$1,019
Non-Operating Income (Loss)	5,452	(74,248)	3,482,589	37,920	(2,918)	1,347,938	1,288,738	15,539	85,566	27,545
Income (Loss) Before Operating Transfers	87,550	74,241	1,706,276	20,565	58,644	2,600,869	2,726,637	60,132	(234,925)	(6,519)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	21,820	—	—	—	—	—	—
Net Income (Loss)	\$87,550	\$74,241	\$1,706,276	\$(1,255)	\$58,644	\$2,600,869	\$2,726,637	\$60,132	\$(234,925)	\$(6,519)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Maxwell Irrigation District	Maxwell Public Utility District	McCloud Community Services District	McKinleyville Community Services District	McKinney Water District	Meadow Vista County Water District	Meiners Oaks County Water District	Melga Water District	Merced Irrigation District	Mercy Springs Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$167,624	\$286,488	\$1,540,203	\$107,574	\$672,197	\$775,876	\$—	\$—	\$—
Business	—	—	65,463	—	—	47,334	51,410	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	356,905	—	—	—	—	—	7,552	—	12,768,055	111,030
Sales for Resale	117,650	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	178,292	4,135	—	30,520	—	—	—
Water Services	269,984	—	2,984	—	—	75,987	97,672	—	4,771,345	—
Total Operating Revenues	744,539	167,624	354,935	1,718,495	111,709	795,518	963,030	—	17,539,400	111,030
Operating Expenses										
Source of Supply	112,549	—	—	626,425	—	111,212	5,931	—	—	77,882
Pumping	220,028	26,859	—	71,964	35,479	—	60,356	—	804,222	—
Water Treatment	—	3,607	—	—	—	350,158	13,907	—	—	—
Administration and General Customer Accounts	122,104	46,203	155,510	569,436	37,577	222,612	586,584	888	1,471,407	33,149
Transmission and Distribution	323,833	80,041	131,935	247,093	13,694	215,951	—	—	11,591,054	—
Depreciation and Amortization	88,362	43,427	144,505	264,365	—	260,259	227,433	—	1,950,543	—
Other Operating Expenses	—	—	—	124,318	414,290	—	—	—	2,044,417	—
Total Operating Expenses	866,876	200,137	431,950	1,926,719	501,040	1,278,762	894,211	888	17,861,643	111,031
Operating Income (Loss)	(122,337)	(32,513)	(77,015)	(208,224)	(389,331)	(483,244)	68,819	(888)	(322,243)	(1)
Non-Operating Revenues										
Interest Income	7,365	1,007	1,131	19,437	—	4,448	14,063	—	117,501	—
Rents, Leases, and Franchises	17,400	18,471	—	17,893	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	54,973	—	—	155,135	244,390	113,848	—	1,896,759	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	1,338	—	228,179	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	584	—	—	—	—	186	—	12,140	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	501	—	—	—	724	1,301	—	25,562	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	5,849	511	—	3,200	—	560,733	—	—	591,204	—
Total Non-Operating Revenues	30,614	76,047	1,131	40,530	155,135	810,295	130,736	—	2,871,345	—
Non-Operating Expenses										
Interest Expense	51,662	11,536	—	53,948	—	107,732	—	—	270,942	—
Other Non-Operating Expenses	—	1,198	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$51,662	\$12,734	\$—	\$53,948	\$—	\$107,732	\$—	\$—	\$270,942	\$—
Non-Operating Income (Loss)	(21,048)	63,313	1,131	(13,418)	155,135	702,563	130,736	—	2,600,403	—
Income (Loss) Before Operating Transfers	(143,385)	30,800	(75,884)	(221,642)	(234,196)	219,319	199,555	(888)	2,278,160	(1)
Operating Transfers In	—	—	—	—	—	—	—	—	834,446	—
Operating Transfers Out	—	—	—	—	—	—	—	—	494,367	—
Net Income (Loss)	\$(143,385)	\$30,800	\$(75,884)	\$(221,642)	\$(234,196)	\$219,319	\$199,555	\$(888)	\$2,618,239	\$(1)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Midway Community Services District	Midway Heights County Water District	Millview County Water District	Miranda Community Services District
Operating Revenues										
Water Sales										
Residential	\$24,725,305	\$—	\$10,411	\$3,365,867	\$—	\$—	\$38,246	\$431,321	\$671,160	\$31,032
Business	—	—	19,594	992,321	—	—	—	—	138,554	11,000
Industrial	—	—	—	159,133	—	—	—	—	128,058	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	1,001,045,634	—	308	—	—	—	—	—	—
All Other Sales	—	—	—	1,490,370	—	—	1,633	17,236	62,573	1,200
Water Services	1,413,854	153,873,400	—	1,421,565	—	—	2,970	—	59,453	—
Total Operating Revenues	26,139,159	1,154,919,034	30,005	7,429,564	—	—	42,849	448,557	1,059,798	43,232
Operating Expenses										
Source of Supply	7,500,555	422,933,992	—	2,981,646	—	—	—	134,875	89,514	—
Pumping	993,588	24,914,577	33,273	497,237	—	—	—	—	—	12,726
Water Treatment	931,629	87,841,983	—	—	—	—	—	—	252,325	8,354
Administration and General	4,636,146	163,393,455	24,465	730,077	—	3,518	—	75,128	304,676	16,707
Customer Accounts	782,869	—	—	847,608	—	—	—	—	38,373	—
Transmission and Distribution	4,680,458	45,412,346	—	1,351,505	—	—	37,043	267,244	140,425	16,708
Depreciation and Amortization	2,967,261	282,832,562	15,209	1,012,267	—	—	8,003	62,919	199,723	6,197
Other Operating Expenses	—	7,109,490	—	—	—	—	—	—	—	1,243
Total Operating Expenses	22,492,506	1,034,438,405	72,947	7,420,340	—	3,518	45,046	540,166	1,025,036	61,935
Operating Income (Loss)	3,646,653	120,480,629	(42,942)	9,224	—	(3,518)	(2,197)	(91,609)	34,762	(18,703)
Non-Operating Revenues										
Interest Income	94,757	2,867,335	1,183	10,161	64	1,031	2,044	12,923	6,762	4,049
Rents, Leases, and Franchises	—	5,934,388	35,552	157,126	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	13,933	194,101	—	—	6,249	34,274	—	44,437
Voter Approved Taxes	—	78,664,070	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	32,069	464,628	389
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	252	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	638,141	78	2,800	—	—	145	363	—	1,200
Other Governmental Agencies	—	1,143,612	—	—	4	—	—	—	—	—
Other Non-Operating Revenues	17,217	11,450,892	—	—	—	—	—	—	790	—
Total Non-Operating Revenues	111,974	100,698,438	50,998	364,188	68	1,031	8,438	79,629	472,180	50,075
Non-Operating Expenses										
Interest Expense	570,781	132,357,699	—	8,375	—	—	—	24,032	118,897	—
Other Non-Operating Expenses	332,129	1,695,921	—	—	2,811	—	—	—	—	—
Total Non-Operating Expenses	\$902,910	\$134,053,620	\$—	\$8,375	\$2,811	\$—	\$—	\$24,032	\$118,897	\$—
Non-Operating Income (Loss)	(790,936)	(33,355,182)	50,998	355,813	(2,743)	1,031	8,438	55,597	353,283	50,075
Income (Loss) Before Operating Transfers	2,855,717	87,125,447	8,056	365,037	(2,743)	(2,487)	6,241	(36,012)	388,045	31,372
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	4,365
Net Income (Loss)	\$2,855,717	\$87,125,447	\$8,056	\$365,037	\$(2,743)	\$(2,487)	\$6,241	\$(36,012)	\$388,045	\$27,007

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	Mokelumne River Water and Power Authority	Montague Water Conservation District	Montara Sanitary District (San Mateo)	Monte Vista Water District
Operating Revenues										
Water Sales										
Residential	\$709,831	\$5,954,920	\$—	\$481,486	\$—	\$—	\$—	\$—	\$1,369,741	\$8,973,152
Business	—	313,417	—	393,943	—	—	—	—	—	3,795,171
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	1,744,001	—	—	—	—	425,280	—	—
Sales for Resale	—	—	10,884,183	—	7,593,587	—	—	12,336	—	—
All Other Sales	—	402,416	2,127,474	—	3,250,049	—	—	—	4,858	—
Water Services	—	261,110	—	—	—	7,412	—	15,572	50,721	408,174
Total Operating Revenues	709,831	6,931,863	14,755,658	875,429	10,843,636	7,412	—	453,188	1,425,320	13,176,497
Operating Expenses										
Source of Supply	—	18,493	610,605	—	14,242,963	—	—	—	—	7,122,342
Pumping	250,211	1,812,899	930,113	468,154	—	54,361	—	64,608	97,943	2,042,774
Water Treatment	36,175	—	4,315,157	22,351	—	2,850	—	—	57,808	155,203
Administration and General	361,566	2,967,455	10,541,642	438,730	8,115,920	21,778	11,585	155,358	1,222,604	2,521,875
Customer Accounts	—	435,079	127,033	—	—	—	—	—	—	307,025
Transmission and Distribution	129,510	1,300,754	5,149,905	3,556	—	178,520	439,913	125,908	83,443	1,027,278
Depreciation and Amortization	201,241	2,395,694	3,603,752	131,042	10,041,933	—	—	—	780,765	1,511,334
Other Operating Expenses	—	21,540	213,362	—	366,000	—	—	—	119,563	—
Total Operating Expenses	978,703	8,951,914	25,491,569	1,063,833	32,766,816	257,509	451,498	345,874	2,362,126	14,687,831
Operating Income (Loss)	(268,872)	(2,020,051)	(10,735,911)	(188,404)	(21,923,180)	(250,097)	(451,498)	107,314	(936,806)	(1,511,334)
Non-Operating Revenues										
Interest Income	17,609	24,493	1,172	17,573	274,578	3,827	9,441	3,676	9,057	78,876
Rents, Leases, and Franchises	—	—	120,179	20,653	—	—	—	—	—	37,090
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	868,631	—	327,502	2,401,960	10,757	—	1,659	191,651	932,653
Voter Approved Taxes	—	—	—	—	26,321,680	—	—	—	1,192,806	—
Property Assessments	—	—	—	—	—	285,040	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,024	—	12	—	3	—	51,244
Intergovernmental										
Federal	—	34,403	—	—	—	—	—	—	—	—
State	—	14,532	—	3,092	1	135	—	29	—	13,735
Other Governmental Agencies	—	40,541	—	—	1,401,154	—	—	—	—	—
Other Non-Operating Revenues	—	255,267	515,892	—	68,019	7,196	925	56,640	111,446	116,870
Total Non-Operating Revenues	17,609	1,237,867	637,243	369,844	30,467,392	306,967	10,366	62,007	1,504,960	1,230,468
Non-Operating Expenses										
Interest Expense	—	21,888	—	3,749	4,168,950	—	—	—	855,522	289,442
Other Non-Operating Expenses	3,044	145,268	847,359	1,282	1,690,355	—	1,207	39,728	—	372,745
Total Non-Operating Expenses	\$3,044	\$167,156	\$847,359	\$5,031	\$5,859,305	\$—	\$1,207	\$39,728	\$855,522	\$662,187
Non-Operating Income (Loss)	14,565	1,070,711	(210,116)	364,813	24,608,087	306,967	9,159	22,279	649,438	568,281
Income (Loss) Before Operating Transfers	(254,307)	(949,340)	(10,946,027)	176,409	2,684,907	56,870	(442,339)	129,593	(287,368)	(943,053)
Operating Transfers In	—	—	10,946,027	—	—	5,000	759,142	—	—	—
Operating Transfers Out	—	—	—	—	—	5,000	759,142	—	—	—
Net Income (Loss)	\$(254,307)	\$(949,340)	\$—	\$176,409	\$2,684,907	\$56,870	\$(442,339)	\$129,593	\$(287,368)	\$(943,053)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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)	Moulton-Niguel Water District	Mountain Gate Community Services District	Mountain House Community Services District	Muir Beach Community Services District
Operating Revenues										
Water Sales										
Residential	\$7,061,463	\$29,031	\$—	\$—	\$—	\$—	\$14,135,097	\$398,230	\$917,611	\$67,026
Business	449,990	—	—	—	—	—	5,279,268	22,663	—	10,588
Industrial	543,273	—	—	—	—	—	—	107,880	—	—
Irrigation	344,248	—	1,768,484	—	—	—	7,457,596	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	2,971	—	—	—	—	—	42,293	—	—	26,937
Water Services	3,384,559	—	71,780	—	—	—	172,290	—	293,022	—
Total Operating Revenues	11,786,504	29,031	1,840,264	—	—	—	27,086,544	528,773	1,210,633	104,551
Operating Expenses										
Source of Supply	5,857,292	—	1,726	—	—	—	21,737,665	—	305,946	—
Pumping	308,660	—	—	3,029	9,265	2,388	419,633	80,173	—	6,443
Water Treatment	1,500,055	—	1,314,897	—	1,365	—	—	14,065	999,541	10,356
Administration and General	1,518,740	32,999	85,267	2,620	6,668	2,123	9,871,109	646,915	517,101	76,169
Customer Accounts	345,634	—	—	—	—	—	311,483	—	—	—
Transmission and Distribution	1,168,942	—	314,763	20,953	60,355	17,068	3,752,224	13,400	—	—
Depreciation and Amortization	1,834,008	—	1,574,532	—	—	—	11,845,535	115,605	—	—
Other Operating Expenses	—	27,223	—	—	—	—	56,334	—	—	—
Total Operating Expenses	12,533,331	60,222	3,291,185	26,602	77,653	21,579	47,993,983	870,158	1,822,588	92,968
Operating Income (Loss)	(746,827)	(31,191)	(1,450,921)	(26,602)	(77,653)	(21,579)	(20,907,439)	(341,385)	(611,955)	11,583
Non-Operating Revenues										
Interest Income	65,445	126	19,518	437	1,806	422	3,007,425	4,765	697	—
Rents, Leases, and Franchises	34,365	—	—	—	—	—	1,123,717	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	2,087	6,688	6,703	16,212,133	180,258	—	—
Voter Approved Taxes	—	—	—	—	—	—	3,483,337	—	—	—
Property Assessments	—	—	—	23,360	101,656	16,422	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	2	8	8	609,949	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	1,434,642	4,610	—	—
State	—	—	—	26	83	84	132,650	1	—	—
Other Governmental Agencies	—	27,223	—	—	—	—	20,530	—	—	—
Other Non-Operating Revenues	197,043	—	—	—	—	—	65,043	5,721	—	—
Total Non-Operating Revenues	296,853	27,349	19,518	25,912	110,241	23,639	26,089,426	195,355	697	—
Non-Operating Expenses										
Interest Expense	1,015,679	—	65,531	—	—	—	4,870,435	—	—	—
Other Non-Operating Expenses	49,049	—	308,482	6,551	15,562	4,946	—	—	—	—
Total Non-Operating Expenses	\$1,064,728	\$—	\$374,013	\$6,551	\$15,562	\$4,946	\$4,870,435	\$—	\$—	\$—
Non-Operating Income (Loss)	(767,875)	27,349	(354,495)	19,361	94,679	18,693	21,218,991	195,355	697	—
Income (Loss) Before Operating Transfers	(1,514,702)	(3,842)	(1,805,416)	(7,241)	17,026	(2,886)	311,552	(146,030)	(611,258)	11,583
Operating Transfers In	—	—	—	4,000	10,000	5,000	—	—	611,624	240,028
Operating Transfers Out	—	—	—	4,000	10,000	5,000	—	119,621	—	—
Net Income (Loss)	\$(1,514,702)	\$(3,842)	\$(1,805,416)	\$(7,241)	\$17,026	\$(2,886)	\$311,552	\$(265,651)	\$366	\$251,611

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Municipal Water District of Orange County	Naglee Burk Irrigation District	Napa Berryessa Resort Improvement District	Needles Public Utility Authority	Nevada Irrigation District	Newell County Water District	Newhall County Water District	Nipomo Community Services District	North Bay Water District	North Coast County Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$230,970	\$—	\$8,620,585	\$54,728	\$7,365,192	\$2,744,846	\$—	\$5,248,056
Business	—	—	—	—	1,679,727	—	606,996	—	—	510,200
Industrial	—	—	—	—	—	—	25,253	—	—	—
Irrigation	—	—	—	—	4,377,306	—	1,208,466	—	—	173,473
Sales for Resale	149,188,886	—	—	—	386,977	—	—	—	—	—
All Other Sales	—	—	—	1,477,337	936,146	276	622,276	22,313	—	439,796
Water Services	—	233,977	—	398,084	1,693,612	—	143,274	591,722	—	2,074,496
Total Operating Revenues	149,188,886	233,977	230,970	1,875,421	17,694,353	55,004	9,971,457	3,358,881	—	8,446,021
Operating Expenses										
Source of Supply	144,062,081	—	—	—	5,878,210	—	1,113,337	—	—	3,089,449
Pumping	—	169,308	—	—	—	30,808	1,416,737	353,724	—	281,707
Water Treatment	—	—	110,546	—	2,823,887	—	309,713	32,713	—	—
Administration and General	5,727,389	259,940	83,376	2,039,762	6,308,120	32,902	2,856,965	1,616,868	—	2,612,387
Customer Accounts	—	—	238,088	—	—	—	532,125	—	—	—
Transmission and Distribution	—	79,012	59,261	—	3,711,204	—	461,852	940,230	—	1,979,855
Depreciation and Amortization	146,673	76,445	23,148	294,052	4,701,758	10,000	2,966,939	600,437	—	796,406
Other Operating Expenses	215,151	—	—	—	1,443,901	—	565,008	—	—	—
Total Operating Expenses	150,151,294	584,705	514,419	2,333,814	24,867,080	73,710	10,222,676	3,543,972	—	8,759,804
Operating Income (Loss)	(962,408)	(350,728)	(283,449)	(458,393)	(7,172,727)	(18,706)	(251,219)	(185,091)	—	(313,783)
Non-Operating Revenues										
Interest Income	172,483	3,067	772	1,905	1,743,144	301	38,800	75,976	1,246	45,402
Rents, Leases, and Franchises	—	—	—	—	71,058	—	—	32,838	—	216,869
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	371,305	32,315	—	9,737,900	—	490,215	490,039	—	640,177
Voter Approved Taxes	—	—	—	—	77,076	—	—	—	—	—
Property Assessments	—	—	58,195	—	500,232	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2,021	610	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	4,703	122	—	115,216	—	4,252	4,308	—	3,048
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	230,530	—	—	—	86,494	—	208,691	—	—	—
Total Non-Operating Revenues	403,013	381,096	92,014	1,905	12,331,120	301	741,958	603,161	1,246	905,496
Non-Operating Expenses										
Interest Expense	—	—	3,285	461,271	514,840	—	720,462	165,984	—	12,239
Other Non-Operating Expenses	—	—	—	5,482	23,007	—	—	—	2,856	(21,978)
Total Non-Operating Expenses	\$—	\$—	\$3,285	\$466,753	\$537,847	\$—	\$720,462	\$165,984	\$2,856	\$(9,739)
Non-Operating Income (Loss)	403,013	381,096	88,729	(464,848)	11,793,273	301	21,496	437,177	(1,610)	915,235
Income (Loss) Before Operating Transfers	(559,395)	30,368	(194,720)	(923,241)	4,620,546	(18,405)	(229,723)	252,086	(1,610)	601,452
Operating Transfers In	—	—	—	—	6,172,816	—	—	13,245	—	—
Operating Transfers Out	—	—	—	—	—	—	94,100	—	—	—
Net Income (Loss)	\$(559,395)	\$30,368	\$(194,720)	\$(923,241)	\$10,793,362	\$(18,405)	\$(323,823)	\$265,331	\$(1,610)	\$601,452

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	North Delta Water Agency	North Dos Palos Water District	North Edwards Water District	North Kern Water Storage District	North Marin Water District	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
Operating Revenues										
Water Sales										
Residential	\$—	\$2,942	\$118,727	\$—	\$11,334,728	\$3,275,228	\$—	\$3,932,040	\$242,362	\$795,097
Business	—	—	—	—	—	479,046	—	—	—	265,032
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	4,688,665	—	—	—	—	55,908	—
Sales for Resale	—	—	—	—	—	1,357,732	—	—	69,061	—
All Other Sales	—	—	3,540	—	—	13,134	—	—	366,409	—
Water Services	533,682	—	—	2,000,189	2,312,464	91,188	11,000	132,074	—	72,788
Total Operating Revenues	533,682	2,942	122,267	6,688,854	13,647,192	5,216,328	11,000	4,064,114	733,740	1,132,917
Operating Expenses										
Source of Supply	—	—	—	1,084,643	3,856,027	3,460,287	—	—	33,826	—
Pumping	—	—	16,099	726,563	299,462	762,139	287,900	—	—	—
Water Treatment	368,174	—	2,019	—	2,012,125	—	—	—	150,132	—
Administration and General	496,212	—	73,973	1,324,330	1,422,116	1,097,938	68,623	996,200	530,127	1,302,268
Customer Accounts	—	—	28,325	—	562,162	—	—	—	—	—
Transmission and Distribution	—	—	52,491	3,241,924	3,049,381	636,249	—	795,201	167,944	—
Depreciation and Amortization	—	—	22,831	1,100,000	2,619,334	519,304	25,336	681,839	138,941	389,251
Other Operating Expenses	—	211	—	—	549,148	438	—	—	—	—
Total Operating Expenses	864,386	211	195,738	7,477,460	14,369,755	6,476,355	381,859	2,473,240	1,020,970	1,691,519
Operating Income (Loss)	(330,704)	2,731	(73,471)	(788,606)	(722,563)	(1,260,027)	(370,859)	1,590,874	(287,230)	(558,602)
Non-Operating Revenues										
Interest Income	2,479	—	1,603	17,740	115,855	8,258	1,270	36,901	4,586	4,114
Rents, Leases, and Franchises	—	—	—	—	67,562	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	41,154	520,143	235,250	—	298,864	—
Voter Approved Taxes	—	—	—	—	13,803	—	—	—	—	—
Property Assessments	—	—	44,108	—	—	—	—	—	71,669	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	1	—	—	—
Intergovernmental										
Federal	—	—	—	4,410,552	—	—	—	—	—	—
State	—	—	243,449	—	277	4,046	2,942	—	28,477	—
Other Governmental Agencies	—	—	—	—	542	—	—	—	—	—
Other Non-Operating Revenues	—	—	6,907	21,134	35,646	279,199	—	118,130	4,300	—
Total Non-Operating Revenues	2,479	—	296,067	4,449,426	274,839	811,646	239,463	155,031	407,896	4,114
Non-Operating Expenses										
Interest Expense	—	1,046	—	97,695	490,601	9,077	—	195,408	24,941	—
Other Non-Operating Expenses	—	—	—	—	242,192	—	—	1,400	—	—
Total Non-Operating Expenses	\$—	\$1,046	\$—	\$97,695	\$732,793	\$9,077	\$—	\$196,808	\$24,941	\$—
Non-Operating Income (Loss)	2,479	(1,046)	296,067	4,351,731	(457,954)	802,569	239,463	(41,777)	382,955	4,114
Income (Loss) Before Operating Transfers	(328,225)	1,685	222,596	3,563,125	(1,180,517)	(457,458)	(131,396)	1,549,097	95,725	(554,488)
Operating Transfers In	—	—	—	—	—	—	—	—	—	7,387,301
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(328,225)	\$1,685	\$222,596	\$3,563,125	\$(1,180,517)	\$(457,458)	\$(131,396)	\$1,549,097	\$95,725	\$6,832,813

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Oak Flat Water District	Oakdale Irrigation District	Oakwood Lake Water District	Occidental Community Services District	Oceano Community Services District	Ojai Basin Groundwater Management Agency	Olcese Water District	Olivehurst Public Utility District	Olivenhain Municipal Water District	Omochumne - Hartnell Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$190,533	\$—	\$76,400	\$1,657,442	\$—	\$—	\$2,095,259	\$16,909,472	\$—
Business	—	—	—	—	—	—	592,081	8,186	1,099,766	—
Industrial	—	—	—	—	—	—	—	3,244	—	—
Irrigation	232,480	1,186,265	—	—	—	—	—	—	4,102,292	—
Sales for Resale	—	4,076,889	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	158,970	—	85	—	2,094,051	—
Water Services	129,480	191,883	799,779	5,000	48,909	85,171	—	4,597	10,635,974	—
Total Operating Revenues	361,960	5,645,570	799,779	81,400	1,865,321	85,171	592,166	2,111,286	34,841,555	—
Operating Expenses										
Source of Supply	327,285	—	—	—	1,795,380	—	37,179	—	16,628,255	95,704
Pumping	—	—	—	—	9,693	—	263,495	429,296	209,477	—
Water Treatment	—	—	—	—	—	—	—	154,328	2,865,680	—
Administration and General	48,172	3,234,844	363,342	59,068	484,151	164,179	38,842	943,490	4,448,492	49,373
Customer Accounts	—	—	—	—	—	—	—	312,812	1,061,198	—
Transmission and Distribution	—	7,497,965	296,633	—	—	—	52,373	—	2,999,029	—
Depreciation and Amortization	—	2,279,953	185,340	—	141,354	—	80,000	34,000	10,256,634	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	375,457	13,012,762	845,315	59,068	2,430,578	164,179	471,889	1,873,926	38,468,765	145,077
Operating Income (Loss)	(13,497)	(7,367,192)	(45,536)	22,332	(565,257)	(79,008)	120,277	237,360	(3,627,210)	(145,077)
Non-Operating Revenues										
Interest Income	1,284	60,580	129	1,175	2,111	691	61	5,961	393,375	1,504
Rents, Leases, and Franchises	—	—	—	—	128,940	—	—	33,516	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	1,903,706	—	—	—	—	—	—	2,719,913	102,715
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	100,829	—	—	—	—	4,760	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	112
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	42,499	—	—	—	—	—	—	27,087	1,495
Other Governmental Agencies	—	—	—	—	—	—	—	—	(33,450)	—
Other Non-Operating Revenues	—	—	—	—	—	119,304	—	208,654	1,536,719	—
Total Non-Operating Revenues	1,284	2,107,614	129	1,175	131,051	119,995	4,821	248,131	4,643,644	105,826
Non-Operating Expenses										
Interest Expense	—	1,152,817	—	—	9,877	—	—	58,198	1,420,445	—
Other Non-Operating Expenses	—	9,399	—	—	—	—	—	—	622,454	—
Total Non-Operating Expenses	\$—	\$1,162,216	\$—	\$—	\$9,877	\$—	\$—	\$58,198	\$2,042,899	\$—
Non-Operating Income (Loss)	1,284	945,398	129	1,175	121,174	119,995	4,821	189,933	2,600,745	105,826
Income (Loss) Before Operating Transfers	(12,213)	(6,421,794)	(45,407)	23,507	(444,083)	40,987	125,098	427,293	(1,026,465)	(39,251)
Operating Transfers In	—	5,019,698	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(12,213)	\$(1,402,096)	\$(45,407)	\$23,507	\$(444,083)	\$40,987	\$125,098	\$427,293	\$(1,026,465)	\$(39,251)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Orange County Water District	Orange Cove Irrigation District	Orchard Dale Water District	Orick Community Services District	Orland-Artois Water District	Orleans Community Services District	Oro Loma Water District	Orosi Public Utility District	Otay Water District	Pacheco Pass Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$1,691,451	\$57,299	\$—	\$58,003	\$—	\$446,318	\$38,321,129	\$—
Business	—	—	—	10,112	—	—	—	—	11,787,139	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	1,877,484	—	—	1,801,186	42,003	8,596	—	6,428,548	—
Sales for Resale	—	644,209	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	2,357	—	—	—	26,018	3,796,382	—
Water Services	78,110,405	1,949,495	1,674,726	—	143,330	—	—	—	942,956	—
Total Operating Revenues	78,110,405	4,471,188	3,366,177	69,768	1,944,516	100,006	8,596	472,336	61,276,154	—
Operating Expenses										
Source of Supply	15,708,425	2,047,083	837,695	—	776,127	—	—	—	31,507,516	—
Pumping	21,432,703	363,551	82,931	6,725	—	5,387	—	116,079	2,474,118	—
Water Treatment	19,856,953	—	37,363	300	—	3,839	—	3,881	1,648,272	12,552
Administration and General	14,253,775	607,974	1,790,679	20,738	155,833	51,293	2,095	344,307	18,761,669	14,078
Customer Accounts	—	—	48,259	16,425	—	—	—	—	—	—
Transmission and Distribution	—	199,561	67,834	—	724,867	13,919	—	—	1,755,891	—
Depreciation and Amortization	32,752,174	665,269	268,380	21,921	13,000	30,064	2,959	141,840	13,063,809	—
Other Operating Expenses	—	30,004	—	—	—	—	—	—	4,644,022	—
Total Operating Expenses	104,004,030	3,913,442	3,133,141	66,109	1,669,827	104,502	5,054	606,107	73,855,297	26,630
Operating Income (Loss)	(25,893,625)	557,746	233,036	3,659	274,689	(4,496)	3,542	(133,771)	(12,579,143)	(26,630)
Non-Operating Revenues										
Interest Income	2,814,104	151,583	10,945	752	7,872	634	—	7,369	844,310	1,470
Rents, Leases, and Franchises	1,190,357	—	—	—	—	1,200	—	2,914	1,185,573	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	18,441,379	27,781	—	—	—	7,498	—	51,809	2,856,109	18,367
Voter Approved Taxes	—	—	—	—	—	—	—	—	593,915	—
Property Assessments	—	—	—	—	573,321	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	26	—	—	48,511	7,454
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	151,233	—	—	—	—	146	—	395	32,140	97
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	3,173,161	643,478	—	—	—	—	—	—	2,119,390	—
Total Non-Operating Revenues	25,770,234	822,842	10,945	752	581,193	9,504	—	62,487	7,679,948	27,388
Non-Operating Expenses										
Interest Expense	16,544,608	367,259	2,894	2,370	—	4,056	—	965	3,872,284	—
Other Non-Operating Expenses	14,600	—	—	—	—	—	—	—	362,307	—
Total Non-Operating Expenses	\$16,559,208	\$367,259	\$2,894	\$2,370	\$—	\$4,056	\$—	\$965	\$4,234,591	\$—
Non-Operating Income (Loss)	9,211,026	455,583	8,051	(1,618)	581,193	5,448	—	61,522	3,445,357	27,388
Income (Loss) Before Operating Transfers	(16,682,599)	1,013,329	241,087	2,041	855,882	952	3,542	(72,249)	(9,133,786)	758
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(16,682,599)	\$1,013,329	\$241,087	\$2,041	\$855,882	\$952	\$3,542	\$(72,249)	\$(9,133,786)	\$758

Table 8. Special Districts Annual Report – Fiscal Year 2010- 11 – (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Pacheco Water District	Pacific Reefs Water District	Padre Dam Municipal Water District	Pajaro/Sunny Mesa Community Services District	Palm Ranch Irrigation District	Palmdale Water District	Palmer Creek Community Services District	Palo Verde County Water District	Palo Verde Irrigation District	Panoche Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$8,860	\$15,129,588	\$1,008,738	\$881,673	\$17,219,738	\$61,557	\$102,239	\$—	\$76,912
Business	—	—	4,542,479	121,880	—	2,367,714	—	18,289	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	1,949,806	—	—	—	—	—	—	—	5,215,905	6,326,746
Sales for Resale	—	—	37,389	—	—	—	—	—	—	—
All Other Sales	—	—	8,794	159,028	—	1,937,221	1,054	2,364	—	4,704,152
Water Services	255,291	—	11,153,695	—	21,401	—	—	50	129,920	869,922
Total Operating Revenues	2,205,097	8,860	30,871,945	1,289,646	903,074	21,524,673	62,611	122,942	5,345,825	11,977,732
Operating Expenses										
Source of Supply	1,307,602	883	12,583,771	—	192,793	3,720,860	—	—	—	5,069,207
Pumping	—	3,406	1,290,541	—	203,443	5,150,440	5,484	—	—	251,123
Water Treatment	—	800	—	236,831	32,979	3,654,867	—	7,044	—	—
Administration and General Customer Accounts	472,367	2,650	8,463,194	931,317	301,933	10,151,754	34,629	101,430	2,324,361	2,279,922
Transmission and Distribution	250,201	—	2,075,191	—	257,919	44,248	27,515	—	3,043,023	2,397,002
Depreciation and Amortization	107,925	—	5,047,725	126,441	132,305	8,374,815	68,727	62,049	838,690	742,380
Other Operating Expenses	—	3,800	546,913	—	33,516	—	—	—	—	—
Total Operating Expenses	2,138,095	11,539	31,597,139	1,294,589	1,154,888	31,096,984	136,355	170,523	6,206,074	10,739,634
Operating Income (Loss)	67,002	(2,679)	(725,194)	(4,943)	(251,814)	(9,572,311)	(73,744)	(47,581)	(860,249)	1,238,098
Non-Operating Revenues										
Interest Income	34,753	11	405,423	2,006	9,156	99,060	2,029	6	11,944	27,215
Rents, Leases, and Franchises	—	—	—	—	—	116,979	—	—	25,175	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	2,352,076	—	62,535	2,693,697	—	3,446	—	—
Voter Approved Taxes	—	—	—	—	—	3,162,166	—	—	—	—
Property Assessments	124,730	11,753	—	253,532	—	—	7,243	—	714,593	295,503
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	14,097	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	416,754	—	—
State	—	—	32,600	—	420	—	—	30	—	—
Other Governmental Agencies	—	—	—	208,000	—	—	—	—	132,798	—
Other Non-Operating Revenues	—	—	—	—	—	1,101,463	4,282	2,100	1,601	1,000
Total Non-Operating Revenues	159,483	11,764	2,790,099	463,538	72,111	7,173,365	13,554	422,336	900,208	323,718
Non-Operating Expenses										
Interest Expense	49,724	1,230	2,689,034	301,324	50,498	2,588,304	—	7,106	16,940	295,307
Other Non-Operating Expenses	—	—	21	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$49,724	\$1,230	\$2,689,055	\$301,324	\$50,498	\$2,588,304	\$—	\$7,106	\$16,940	\$295,307
Non-Operating Income (Loss)	109,759	10,534	101,044	162,214	21,613	4,585,061	13,554	415,230	883,268	28,411
Income (Loss) Before Operating Transfers	176,761	7,855	(624,150)	157,271	(230,201)	(4,987,250)	(60,190)	367,649	23,019	1,266,509
Operating Transfers In	—	—	489,329	—	—	—	—	—	—	—
Operating Transfers Out	—	—	26,177	—	—	—	—	—	—	—
Net Income (Loss)	\$176,761	\$7,855	\$(160,998)	\$157,271	\$(230,201)	\$(4,987,250)	\$(60,190)	\$367,649	\$23,019	\$1,266,509

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Paradise Irrigation District	Paskenta Community Services District	Patterson Water District	Pauma Municipal Water District	Perris Public Utility Authority	Phelan Pinon Hill Community Services District	Pico Rivera Water Authority	Pico Water District	Pine Cove Water District	Pine Grove Community Services District
Operating Revenues										
Water Sales										
Residential	\$5,395,763	\$28,609	\$—	\$—	\$556,288	\$1,921,018	\$6,078,973	\$2,044,426	\$372,898	\$288,585
Business	306,232	—	—	—	—	208,481	—	406,815	19,869	—
Industrial	—	1,940	—	—	—	—	—	—	—	—
Irrigation	33,738	—	7,438,916	—	—	—	—	—	—	—
Sales for Resale	173,680	—	—	—	—	—	—	—	—	—
All Other Sales	102,901	4,848	67,126	—	—	—	349,047	287,863	—	—
Water Services	189,068	—	—	—	—	1,478,065	207,595	117,886	35,173	—
Total Operating Revenues	6,201,382	35,397	7,506,042	—	556,288	3,607,564	6,635,615	2,856,990	427,940	288,585
Operating Expenses										
Source of Supply	198,170	—	469,927	—	—	147,596	1,695,061	686,227	64,407	61,468
Pumping	70,065	6,260	407,556	—	—	752,063	153,788	314,133	46,801	—
Water Treatment	882,325	—	—	—	—	—	—	70,110	4,595	3,432
Administration and General Customer Accounts	1,987,126	5,404	882,172	3,602	153,654	2,087,333	2,770,240	1,036,221	337,615	99,769
Transmission and Distribution	—	—	—	—	—	—	—	224,424	—	—
Depreciation and Amortization	1,249,037	14,509	738,506	—	452,032	408,278	153,788	182,628	84,226	130,550
Other Operating Expenses	1,607,996	15,418	596,853	—	160,366	1,236,713	660,074	495,337	97,416	55,655
	8,632	500	—	17,657	—	—	—	—	—	—
Total Operating Expenses	6,003,351	42,091	3,095,014	21,259	766,052	4,631,983	5,432,951	3,009,080	635,060	350,874
Operating Income (Loss)	198,031	(6,694)	4,411,028	(21,259)	(209,764)	(1,024,419)	1,202,664	(152,090)	(207,120)	(62,289)
Non-Operating Revenues										
Interest Income	172,556	1,049	15,027	391	490	81,866	2,523,354	19,172	454	1,237
Rents, Leases, and Franchises	—	—	—	—	—	—	—	18,225	174,103	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	255,137	411	—	16,820	—	—	—	—	116,565	—
Voter Approved Taxes	176,279	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	38,680
Special Assessments	—	—	—	—	—	324,650	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	7	—	10	—	—	—	—	1,725	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	(45,131)	—	—	—	—	113,131	—	—	—	11,497
Total Non-Operating Revenues	558,841	1,467	15,027	17,221	490	519,647	2,523,354	37,397	292,847	51,414
Non-Operating Expenses										
Interest Expense	460,623	1,250	—	—	—	105,876	3,137,900	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	10,041	429,899	50,516	475	—
Total Non-Operating Expenses	\$460,623	\$1,250	\$—	\$—	\$—	\$115,917	\$3,567,799	\$50,516	\$475	\$—
Non-Operating Income (Loss)	98,218	217	15,027	17,221	490	403,730	(1,044,445)	(13,119)	292,372	51,414
Income (Loss) Before Operating Transfers	296,249	(6,477)	4,426,055	(4,038)	(209,274)	(620,689)	158,219	(165,209)	85,252	(10,875)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$296,249	\$(6,477)	\$4,426,055	\$(4,038)	\$(209,274)	\$(620,689)	\$158,219	\$(165,209)	\$85,252	\$(10,875)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Pinedale County Water District	Pinyon Pines County Water District	Pixley Irrigation District	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
Operating Revenues										
Water Sales										
Residential	\$733,073	\$44,299	\$—	\$373,417	\$17,432,495	\$495,004	\$—	\$—	\$191,102	\$73,624
Business	—	—	—	—	4,687,034	—	—	—	—	—
Industrial	—	—	—	—	337,720	—	—	—	—	—
Irrigation	—	—	1,037,300	—	1,217,608	—	2,362,044	93,227	—	—
Sales for Resale	—	—	—	—	5,083,773	—	—	—	—	—
All Other Sales	7,226	45	440,000	—	2,995,483	—	—	—	99,715	—
Water Services	47,373	6,091	38,834	22,114	11,025,848	—	—	—	—	48
Total Operating Revenues	787,672	50,435	1,516,134	395,531	42,779,961	495,004	2,362,044	93,227	290,817	73,672
Operating Expenses										
Source of Supply	—	557	1,533,586	—	526,000	484,883	2,084,672	—	—	—
Pumping	211,953	—	—	—	1,145,969	—	329,482	—	73,918	8,026
Water Treatment	17,220	409	—	—	4,778,433	—	20,607	—	20,862	—
Administration and General Customer Accounts	837,876	46,493	851,455	83,032	5,494,117	26,453	404,700	59,458	107,143	2,205
Transmission and Distribution	—	—	—	40,029	3,677,977	—	—	—	—	—
Depreciation and Amortization	30,932	—	519,528	171,537	7,893,864	—	122,998	—	55,632	34,378
Other Operating Expenses	92,853	5,348	216,629	16,922	17,568,434	91,391	163,678	—	38,990	12,113
Total Operating Expenses	1,190,834	52,807	3,121,198	311,520	43,465,646	602,727	3,126,137	59,458	296,545	56,722
Operating Income (Loss)	(403,162)	(2,372)	(1,605,064)	84,011	(685,685)	(107,723)	(764,093)	33,769	(5,728)	16,950
Non-Operating Revenues										
Interest Income	576	—	62,595	4,246	2,100,683	365	18,313	—	763	1,358
Rents, Leases, and Franchises	—	—	600	6,138	—	6,610	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	446,379	—	642,149	—	199,483	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	111,934	—	—	—
Property Assessments	—	—	778,833	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	7,937	—	—	—	1,729	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	6,059	—	41,700	—	2,462	—	—	—
Other Governmental Agencies	—	—	—	—	12,981,345	—	17,131	—	—	—
Other Non-Operating Revenues	—	—	1,059,880	105,592	132,369	—	52,074	—	—	—
Total Non-Operating Revenues	576	—	2,362,283	115,976	15,898,246	6,975	403,126	—	763	1,358
Non-Operating Expenses										
Interest Expense	—	—	14,242	—	4,294,966	—	—	—	—	—
Other Non-Operating Expenses	17,135	—	153,798	138	2,639,182	—	—	—	—	—
Total Non-Operating Expenses	\$17,135	\$—	\$168,040	\$138	\$6,934,148	\$—	\$—	\$—	\$—	\$—
Non-Operating Income (Loss)	(16,559)	—	2,194,243	115,838	8,964,098	6,975	403,126	—	763	1,358
Income (Loss) Before Operating Transfers	(419,721)	(2,372)	589,179	199,849	8,278,413	(100,748)	(360,967)	33,769	(4,965)	18,308
Operating Transfers In	—	—	—	—	1	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(419,721)	\$(2,372)	\$589,179	\$199,849	\$8,278,414	\$(100,748)	\$(360,967)	\$33,769	\$(4,965)	\$18,308

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Poplar Community Service District	Porterville Irrigation District	Potter Valley Irrigation District	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
Operating Revenues										
Water Sales										
Residential	\$209,882	\$—	\$—	\$—	\$35,185	\$—	\$—	\$—	\$3,836,634	\$76,131
Business	—	—	—	—	—	—	—	—	237,691	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	326,885	44,347	800,525	—	67,260	1,241,995	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	1,104,022	—	—	—	—	—	—	—	—
Water Services	270	19,537	57,684	208,357	—	30,419	28,671	21,312	568,740	—
Total Operating Revenues	210,152	1,450,444	102,031	1,008,882	35,185	97,679	1,270,666	21,312	4,643,065	76,131
Operating Expenses										
Source of Supply	—	1,488,124	11,146	197,229	—	35,393	362,866	—	1,634,169	—
Pumping	88,564	—	918	21,195	8,645	13,799	154,412	—	228,992	76,783
Water Treatment	—	—	—	—	13,737	—	—	—	12,046	—
Administration and General Customer Accounts	112,863	390,158	50,191	543,144	29,176	52,841	300,294	21,312	822,391	40,507
Transmission and Distribution	—	169,113	135,780	556,959	—	—	304,128	—	1,185,625	—
Depreciation and Amortization	—	7,525	40,858	129,000	—	9,250	110,000	—	652,522	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Operating Expenses	201,427	2,054,920	238,893	1,447,527	51,558	111,283	1,231,700	21,312	4,662,822	117,290
Operating Income (Loss)	8,725	(604,476)	(136,862)	(438,645)	(16,373)	(13,604)	38,966	—	(19,757)	(41,159)
Non-Operating Revenues										
Interest Income	7,476	1,887	8,704	6,386	1,481	3,497	18,228	—	7,636	2,379
Rents, Leases, and Franchises	1,040	—	—	—	—	—	—	—	191,522	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	4,008	—	278,139	248,627	3,423	—	10,349	—	536,205	37,523
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	474,443	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	212	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	75	—	3,038	1,000	29	—	350	—	3,753	350
Other Governmental Agencies	—	13,384	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	11,046	—	—	—
Total Non-Operating Revenues	12,599	489,714	289,881	256,013	4,933	3,709	39,973	—	739,116	40,252
Non-Operating Expenses										
Interest Expense	22,392	—	—	—	4,725	—	—	—	9,126	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$22,392	\$—	\$—	\$—	\$4,725	\$—	\$—	\$—	\$9,126	\$—
Non-Operating Income (Loss)	(9,793)	489,714	289,881	256,013	208	3,709	39,973	—	729,990	40,252
Income (Loss) Before Operating Transfers	(1,068)	(114,762)	153,019	(182,632)	(16,165)	(9,895)	78,939	—	710,233	(907)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(1,068)	\$(114,762)	\$153,019	\$(182,632)	\$(16,165)	\$(9,895)	\$78,939	\$—	\$710,233	\$(907)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Quartz Hill Water District	Questhaven Municipal Water District	Quincy Community Services District	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
Operating Revenues										
Water Sales										
Residential	\$1,577,085	\$1,800	\$—	\$60,357	\$5,994,421	\$59,433	\$—	\$—	\$6,142,579	\$20,717,015
Business	22,515	—	—	—	—	—	—	—	897,368	—
Industrial	—	—	—	—	1,044,175	—	—	—	—	—
Irrigation	101,538	—	—	—	9,791,542	—	—	267,359	1,913,376	11,194,808
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	232,671	3,600	585,851	—	7,182,289	—	—	—	4,184,799	—
Water Services	1,739,890	—	—	7,600	1,885,000	30,731	39,150	—	—	15,973,815
Total Operating Revenues	3,673,699	5,400	585,851	67,957	25,897,427	90,164	39,150	267,359	13,138,122	47,885,638
Operating Expenses										
Source of Supply	1,138,746	—	49,324	6,828	17,298,582	—	—	—	6,192,474	30,915,085
Pumping	262,438	839	—	9,060	357,782	—	—	146,449	1,340,166	3,357,665
Water Treatment	65,376	185	—	—	—	—	—	—	749,360	1,993,575
Administration and General	1,596,586	5,124	184,800	6,424	3,172,096	72,356	46,309	102,913	2,454,369	7,631,688
Customer Accounts	122,382	—	3,895	—	228,114	—	—	—	—	—
Transmission and Distribution	449,182	—	109,642	—	4,042,808	—	—	215,952	1,549,086	5,446,608
Depreciation and Amortization	581,047	—	282,980	1,939	1,944,814	20,644	—	20,433	3,365,557	16,564,679
Other Operating Expenses	—	—	40,000	30,233	2,349,330	—	—	—	231,077	4,075,012
Total Operating Expenses	4,215,757	6,148	670,641	54,484	29,393,526	93,000	46,309	485,747	15,882,089	69,984,312
Operating Income (Loss)	(542,058)	(748)	(84,790)	13,473	(3,496,099)	(2,836)	(7,159)	(218,388)	(2,743,967)	(22,098,674)
Non-Operating Revenues										
Interest Income	86,771	—	5,696	812	199,681	425	3,098	1,853	9,009	6,252,649
Rents, Leases, and Franchises	60,928	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	311,046	—	53,732	—	519,669	—	—	—	1,363,431	11,532,452
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	19,908,985
Property Assessments	—	—	—	—	—	—	—	—	—	3,638,069
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	158,730	—	—	—	—	—	—	729,217
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	1,470,620
State	2,601	—	1	—	3,465	—	—	—	13,319	175,870
Other Governmental Agencies	—	—	—	873	—	—	—	—	—	—
Other Non-Operating Revenues	44,127	—	—	—	751,519	—	25,665	—	—	—
Total Non-Operating Revenues	505,473	—	218,159	1,685	1,474,334	425	28,763	1,853	1,385,759	43,707,862
Non-Operating Expenses										
Interest Expense	118,193	—	—	—	—	11,375	—	—	3,672	12,758,263
Other Non-Operating Expenses	120,588	—	263,689	—	—	—	—	—	46,463	54,506
Total Non-Operating Expenses	\$238,781	\$—	\$263,689	\$—	\$—	\$11,375	\$—	\$—	\$50,135	\$12,812,769
Non-Operating Income (Loss)	266,692	—	(45,530)	1,685	1,474,334	(10,950)	28,763	1,853	1,335,624	30,895,093
Income (Loss) Before Operating Transfers	(275,366)	(748)	(130,320)	15,158	(2,021,765)	(13,786)	21,604	(216,535)	(1,408,343)	8,796,419
Operating Transfers In	—	—	—	—	—	—	—	—	2,634,156	—
Operating Transfers Out	—	—	—	—	—	—	—	—	71,223	—
Net Income (Loss)	\$(275,366)	\$(748)	\$(130,320)	\$15,158	\$(2,021,765)	\$(13,786)	\$21,604	\$(216,535)	\$1,154,590	\$8,796,419

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Rancho Murieta Community Services District	Rancho San Joaquin Maintenance District (San Joaquin)	Rand Communities Water District	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
Operating Revenues										
Water Sales										
Residential	\$1,269,520	\$—	\$212,166	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Business	131,827	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	971,707	2,563,533	1,470,651	475,815	104,241	610,396
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	7,873	—	10,446	—	—	—	—	—	—	—
Water Services	22,555	—	—	7,461	379,469	—	56,862	203,635	—	410,566
Total Operating Revenues	1,431,775	—	222,612	7,461	1,351,176	2,563,533	1,527,513	679,450	104,241	1,020,962
Operating Expenses										
Source of Supply	111,940	—	—	—	454,015	989,705	—	—	—	—
Pumping	—	4,472	72,218	16,038	—	925,406	607,265	—	—	349,225
Water Treatment	373,109	1,391	—	—	—	—	—	—	23,649	—
Administration and General	829,782	5,028	117,886	26,507	192,244	—	832,810	61,637	—	725,918
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	422,010	39,220	29,644	120,080	823,776	—	152,998	569,461	45,192	47,327
Depreciation and Amortization	474,693	—	30,199	—	251,695	—	137,336	19,868	6,500	114,331
Other Operating Expenses	—	—	—	—	—	1,573,614	—	—	—	—
Total Operating Expenses	2,211,534	50,111	249,947	162,625	1,721,730	3,488,725	1,730,409	650,966	75,341	1,236,801
Operating Income (Loss)	(779,759)	(50,111)	(27,335)	(155,164)	(370,554)	(925,192)	(202,896)	28,484	28,900	(215,839)
Non-Operating Revenues										
Interest Income	20,809	555	134	1,947	37,498	12,593	—	1,709	8	15,291
Rents, Leases, and Franchises	—	—	—	—	200,000	—	—	—	—	122,553
Taxes and Assessments										
Current Secured and Unsecured (1%)	203,016	7,073	43,628	54,543	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	67,881	—	76,445	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	8	—	82	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	587,140	—	—	—
State	2,968	88	341	660	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	225,724	—	—	—	—	—	—	—	—	74,078
Total Non-Operating Revenues	452,517	75,605	44,103	133,677	237,498	12,593	587,140	1,709	8	211,922
Non-Operating Expenses										
Interest Expense	—	—	5,650	—	—	—	—	4,741	—	—
Other Non-Operating Expenses	—	11,741	—	2,765	—	—	—	—	—	—
Total Non-Operating Expenses	\$—	\$11,741	\$5,650	\$2,765	\$—	\$—	\$—	\$4,741	\$—	\$—
Non-Operating Income (Loss)	452,517	63,864	38,453	130,912	237,498	12,593	587,140	(3,032)	8	211,922
Income (Loss) Before Operating Transfers	(327,242)	13,753	11,118	(24,252)	(133,056)	(912,599)	384,244	25,452	28,908	(3,917)
Operating Transfers In	—	5,000	—	13,940	—	—	—	—	—	—
Operating Transfers Out	—	5,000	—	13,940	—	—	—	—	—	—
Net Income (Loss)	\$(327,242)	\$13,753	\$11,118	\$(24,252)	\$(133,056)	\$(912,599)	\$384,244	\$25,452	\$28,908	\$(3,917)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Reclamation District No. 2069	Reclamation District No. 761	Redway Community Services District	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
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$165,070	\$46,057	\$737,495	\$—	\$161,720	\$191,285	\$—	\$7,948,882
Business	—	—	59,528	—	—	—	17,050	—	—	1,690,553
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	9,341	38,932	—	—	268,664	—	—	—	542,520	293,853
Sales for Resale	—	—	—	—	—	—	—	—	493,428	629
All Other Sales	7,371	—	3,315	—	—	—	5,876	—	—	741,240
Water Services	10,428	99,100	94,882	—	8,837	1,287,532	117,519	—	282,614	363,404
Total Operating Revenues	27,140	138,032	322,795	46,057	1,014,996	1,287,532	302,165	191,285	1,318,562	11,038,561
Operating Expenses										
Source of Supply	—	23,665	—	—	41,251	—	—	—	—	6,381,803
Pumping	—	—	47,898	—	134,500	—	—	—	—	66,540
Water Treatment	—	—	28,288	508	154,098	—	—	—	—	23,695
Administration and General	7,342	95,570	155,481	—	489,389	558,933	—	196,495	751,113	2,217,123
Customer Accounts	—	—	—	—	35,623	—	—	—	—	222,654
Transmission and Distribution	9,817	—	40,528	17,765	49,184	—	323,991	—	395,972	1,469,596
Depreciation and Amortization	913	6,064	60,000	16,187	320,000	1,924	172,847	—	114,773	1,263,941
Other Operating Expenses	—	—	—	—	—	674,864	—	—	—	—
Total Operating Expenses	18,072	125,299	332,195	34,460	1,224,045	1,235,721	496,838	196,495	1,261,858	11,645,352
Operating Income (Loss)	9,068	12,733	(9,400)	11,597	(209,049)	51,811	(194,673)	(5,210)	56,704	(606,791)
Non-Operating Revenues										
Interest Income	332	—	1,017	13	4,832	4,843	—	—	10,410	109,605
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	125,963
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	39,799	—	23,068	—	—	—	—	546,792
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	282,550	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	115	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	7,862	—	—	—	—
State	—	—	497,556	—	300	750,000	—	—	—	5,337
Other Governmental Agencies	—	—	—	—	—	379,709	75,288	—	—	—
Other Non-Operating Revenues	—	—	600	—	—	—	—	—	10,000	123,542
Total Non-Operating Revenues	332	—	539,087	13	28,200	1,142,414	357,838	—	20,410	911,239
Non-Operating Expenses										
Interest Expense	—	—	12,693	—	—	—	—	—	4,034	144,730
Other Non-Operating Expenses	—	—	—	—	—	1,129,709	—	—	—	—
Total Non-Operating Expenses	\$—	\$—	\$12,693	\$—	\$—	\$1,129,709	\$—	\$—	\$4,034	\$144,730
Non-Operating Income (Loss)	332	—	526,394	13	28,200	12,705	357,838	—	16,376	766,509
Income (Loss) Before Operating Transfers	9,400	12,733	516,994	11,610	(180,849)	64,516	163,165	(5,210)	73,080	159,718
Operating Transfers In	—	—	—	—	—	—	74,084	—	—	21,188
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$9,400	\$12,733	\$516,994	\$11,610	\$(180,849)	\$64,516	\$237,249	\$(5,210)	\$73,080	\$180,906

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Rio Alto Water District	Rio Linda-Elverta Community Water District	Rio Ramaza Community Services	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
Operating Revenues										
Water Sales										
Residential	\$354,518	\$1,361,039	\$2,344	\$118,582	\$—	\$37,061	\$375,359	\$58,337	\$—	\$—
Business	—	63,802	—	—	—	—	—	12,500	—	—
Industrial	—	8,261	—	—	—	—	—	—	—	—
Irrigation	—	11,339	—	—	—	—	—	—	1,050	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	16,418	72,414	—	—	39,371	—	—	—	—	—
Water Services	98,106	61,630	—	15,731	282,466	—	—	—	—	184,723
Total Operating Revenues	469,042	1,578,485	2,344	134,313	321,837	37,061	375,359	70,837	1,050	184,723
Operating Expenses										
Source of Supply	—	1,091	—	—	—	—	—	—	—	—
Pumping	69,963	161,973	—	—	—	54,338	100,395	7,494	—	—
Water Treatment	—	224,275	—	97,888	—	—	—	4,976	—	—
Administration and General	276,653	998,213	13,978	31,879	41,285	2,859	—	23,939	12,237	193,045
Customer Accounts	—	—	—	—	—	—	—	3,425	—	—
Transmission and Distribution	57,870	52,707	—	—	266,375	—	41,070	3,606	—	—
Depreciation and Amortization	111,991	331,907	—	41,842	6,299	—	117,195	17,946	5,873	—
Other Operating Expenses	4,909	285,558	—	1,615	—	—	127,434	6,079	—	—
Total Operating Expenses	521,386	2,055,724	13,978	173,224	313,959	57,197	386,094	67,465	18,110	193,045
Operating Income (Loss)	(52,344)	(477,239)	(11,634)	(38,911)	7,878	(20,136)	(10,735)	3,372	(17,060)	(8,322)
Non-Operating Revenues										
Interest Income	2,533	556	3,867	—	2,284	1,163	1,374	24	633	—
Rents, Leases, and Franchises	—	69,464	—	240	—	—	—	150	14,140	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	104,358	—	1,488	14,988	—	—	—	—	—	—
Voter Approved Taxes	—	507,642	—	—	—	—	—	—	—	—
Property Assessments	—	63,296	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,525	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	1	—	—	—	—	—	—	—
State	1,907	10	22	55	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	10,972	—	—	—
Other Non-Operating Revenues	—	105,376	—	—	10,355	—	—	—	—	—
Total Non-Operating Revenues	110,323	746,344	5,378	15,283	12,639	1,163	12,346	174	14,773	—
Non-Operating Expenses										
Interest Expense	—	148,582	—	—	—	—	10,221	549	—	—
Other Non-Operating Expenses	—	199,586	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$—	\$348,168	\$—	\$—	\$—	\$—	\$10,221	\$549	\$—	\$—
Non-Operating Income (Loss)	110,323	398,176	5,378	15,283	12,639	1,163	2,125	(375)	14,773	—
Income (Loss) Before Operating Transfers	57,979	(79,063)	(6,256)	(23,628)	20,517	(18,973)	(8,610)	2,997	(2,287)	(8,322)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$57,979	\$(79,063)	\$(6,256)	\$(23,628)	\$20,517	\$(18,973)	\$(8,610)	\$2,997	\$(2,287)	\$(8,322)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Rosamond Community Services District	Rosedale-Rio Bravo Water Storage District	Rowland Area County Water District	Rubidoux Community Services District	Running Springs Water District	Rural North Vacaville Water District	Russian River County Water District	Sacramento County Water Agency	Sacramento Suburban Water District	Salyer Water District
Operating Revenues										
Water Sales										
Residential	\$2,585,856	\$—	\$6,027,091	\$2,980,195	\$1,370,361	\$367,503	\$443,424	\$29,481,296	\$23,521,015	\$—
Business	150,409	—	3,968,865	1,308,219	—	—	—	4,119,651	13,425,117	—
Industrial	—	—	156,123	—	—	—	—	588,766	35,893	—
Irrigation	—	—	309,875	—	—	—	—	1,493,760	1,089,640	—
Sales for Resale	—	—	—	—	—	—	—	1,457,256	636,638	—
All Other Sales	86,150	—	508,205	187,944	—	—	—	16,647,776	—	—
Water Services	—	5,975,126	4,705,043	85,000	248,774	8,957	54,971	—	1,826,421	1,757
Total Operating Revenues	2,822,415	5,975,126	15,675,202	4,561,358	1,619,135	376,460	498,395	53,788,505	40,534,724	1,757
Operating Expenses										
Source of Supply	167,324	3,364,619	8,463,400	—	179,336	—	—	—	2,289,926	—
Pumping	199,239	—	868,504	393,770	90,709	—	—	—	3,264,608	—
Water Treatment	—	—	—	550,459	45,699	—	—	—	—	—
Administration and General	1,154,743	1,773,809	3,307,605	3,384,846	753,339	230,404	381,481	17,977,622	10,175,597	1,637
Customer Accounts	311,817	—	151,983	—	150,232	—	—	—	967,878	—
Transmission and Distribution	453,451	1,474,112	949,055	53,983	184,009	—	—	—	3,583,362	—
Depreciation and Amortization	1,527,194	350,000	1,855,561	683,041	206,276	430,468	240,644	8,949,593	9,141,660	—
Other Operating Expenses	—	—	410,439	—	—	37	—	—	415,407	—
Total Operating Expenses	3,813,768	6,962,540	16,006,547	5,066,099	1,609,600	660,909	622,125	26,927,215	29,838,438	1,637
Operating Income (Loss)	(991,353)	(987,414)	(331,345)	(504,741)	9,535	(284,449)	(123,730)	26,861,290	10,696,286	120
Non-Operating Revenues										
Interest Income	3,726	72,761	379,032	51,274	2,571	14,485	1,667	313,475	1,266,708	—
Rents, Leases, and Franchises	4,550	—	—	—	9,600	—	—	—	392,587	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	224,160	—	56,612	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	932,063	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	24,059	—	—	—	—	—
State	—	—	2,264	—	10,040	—	—	—	—	—
Other Governmental Agencies	—	—	—	15,000	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	133,933	—	38,989	—	—	1,430,669	276,544	—
Total Non-Operating Revenues	8,276	72,761	739,389	66,274	141,871	946,548	1,667	1,744,144	1,935,839	—
Non-Operating Expenses										
Interest Expense	153,541	253,151	1,033,334	398,315	19,508	274,390	—	487,934	5,133,013	—
Other Non-Operating Expenses	—	—	16,785	—	6,471	645,034	—	—	185,215	—
Total Non-Operating Expenses	\$153,541	\$253,151	\$1,050,119	\$398,315	\$25,979	\$919,424	\$—	\$487,934	\$5,318,228	\$—
Non-Operating Income (Loss)	(145,265)	(180,390)	(310,730)	(332,041)	115,892	27,124	1,667	1,256,210	(3,382,389)	—
Income (Loss) Before Operating Transfers	(1,136,618)	(1,167,804)	(642,075)	(836,782)	125,427	(257,325)	(122,063)	28,117,500	7,313,897	120
Operating Transfers In	—	—	—	—	—	—	—	1,091,965	—	—
Operating Transfers Out	—	—	—	—	304,960	—	—	—	—	—
Net Income (Loss)	\$(1,136,618)	\$(1,167,804)	\$(642,075)	\$(836,782)	\$(179,533)	\$(257,325)	\$(122,063)	\$29,209,465	\$7,313,897	\$120

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	San Ardo Water District	San Benito County Water District	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 Geronimo Pass Water Agency
Operating Revenues										
Water Sales										
Residential	\$34,860	\$—	\$—	\$—	\$—	\$6,140,508	\$—	\$3,322,891	\$—	\$—
Business	8,964	—	—	—	—	1,239,564	—	886,450	—	—
Industrial	996	550,893	—	—	—	—	—	221,830	—	—
Irrigation	—	1,772,597	—	—	—	280,440	—	—	—	—
Sales for Resale	—	51,672	7,816,573	—	382,922,036	683,805	—	—	2,998,319	2,742,977
All Other Sales	4,980	451,175	—	—	—	—	—	—	—	—
Water Services	—	411,905	—	—	46,166,681	3,499,091	25,022,783	862,718	23,203	—
Total Operating Revenues	49,800	3,238,242	7,816,573	—	429,088,717	11,843,408	25,022,783	5,293,889	3,021,522	2,742,977
Operating Expenses										
Source of Supply	—	2,301,219	27,626,319	—	250,067,426	3,387,686	—	852,247	8,830,178	6,458,560
Pumping	—	163,866	—	—	119,439	—	—	589,778	—	—
Water Treatment	19,701	—	—	—	24,912,507	2,244,442	23,393,322	35,318	—	—
Administration and General	49,702	2,200,558	10,112,447	—	22,993,118	895,531	1,730,370	1,554,574	2,086,564	1,489,868
Customer Accounts	—	324,297	—	—	—	—	—	311,728	—	—
Transmission and Distribution	—	718,261	—	—	16,576,465	3,986,702	—	308,157	—	13,553
Depreciation and Amortization	1,443	850,708	9,794,361	—	36,559,384	1,088,261	322,607	839,232	469,849	5,368,606
Other Operating Expenses	—	—	—	—	7,688,795	—	—	—	—	—
Total Operating Expenses	70,846	6,558,909	47,533,127	—	358,917,134	11,602,622	25,446,299	4,491,034	11,386,591	13,330,587
Operating Income (Loss)	(21,046)	(3,320,667)	(39,716,554)	—	70,171,583	240,786	(423,516)	802,855	(8,365,069)	(10,587,610)
Non-Operating Revenues										
Interest Income	506	533,412	438,835	—	6,960,755	57,831	88,722	15,918	158,887	163,271
Rents, Leases, and Franchises	16,414	24,000	—	96,183	14,700	54,645	—	6,120	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	908,160	6,764,418	—	7,907,249	699,314	—	—	3,006,672	1,694,912
Voter Approved Taxes	—	4,578,322	44,455,123	—	—	—	—	—	3,289,551	11,362,717
Property Assessments	—	12,322	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	295,824	—	(26,367)	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	66,508	—	—	—	—	—
State	—	85,883	844,074	—	5,900,703	6,861	—	—	55,316	206,328
Other Governmental Agencies	—	—	6,752,051	—	85,211	—	—	—	—	272,822
Other Non-Operating Revenues	—	684,770	2,980,159	—	15,884,771	—	—	—	11,880	4,504
Total Non-Operating Revenues	16,920	6,826,869	62,530,484	96,183	36,793,530	818,651	88,722	22,038	6,522,306	13,704,554
Non-Operating Expenses										
Interest Expense	5	648,651	—	—	67,886,725	725,936	—	196,635	—	—
Other Non-Operating Expenses	—	8,945	—	58,965	—	—	1,020,772	306,404	619,164	47,100
Total Non-Operating Expenses	\$5	\$657,596	\$—	\$58,965	\$67,886,725	\$725,936	\$1,020,772	\$503,039	\$619,164	\$47,100
Non-Operating Income (Loss)	16,915	6,169,273	62,530,484	37,218	(31,093,195)	92,715	(932,050)	(481,001)	5,903,142	13,657,454
Income (Loss) Before Operating Transfers	(4,131)	2,848,606	22,813,930	37,218	39,078,388	333,501	(1,355,566)	321,854	(2,461,927)	3,069,844
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(4,131)	\$2,848,606	\$22,813,930	\$37,218	\$39,078,388	\$333,501	\$(1,355,566)	\$321,854	\$(2,461,927)	\$3,069,844

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	San Joaquin River Exchange Contractors Water Authority	San Joaquin Waterworks District No. 2 (San Joaquin)	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
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$—	\$6,824,161	\$4,369,713	\$68,498	\$—	\$2,894	\$—	\$—
Business	—	—	—	1,010,756	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	53,321	—	—	29,898
Irrigation	18,811,832	—	—	—	—	—	—	—	—	12,393,591
Sales for Resale	—	—	—	5,481,157	—	—	—	22,209,379	—	—
All Other Sales	—	—	—	2,283,825	92,119	—	10,786,337	20,749	—	—
Water Services	—	41,523	684,500	123,714	227,684	—	13,835,454	3,403	58,606	2,759,865
Total Operating Revenues	18,811,832	41,523	684,500	15,723,613	4,689,516	68,498	24,675,112	22,236,425	58,606	15,183,354
Operating Expenses										
Source of Supply	18,811,832	—	—	2,820,910	—	—	11,187,832	3,316,525	—	13,543,674
Pumping	—	5,885	—	590,217	—	4,207	—	170,661	—	64,060
Water Treatment	—	2,859	—	2,119,426	—	3,743	—	3,019,302	—	—
Administration and General	2,067,896	5,783	506,800	2,808,402	—	47,770	10,730,866	400,760	43,674	1,483,551
Customer Accounts	—	—	—	658,999	—	—	—	—	—	—
Transmission and Distribution	—	48,467	18,868	1,657,517	—	4,127	—	5,380,901	—	956,633
Depreciation and Amortization	10,222	—	—	3,024,662	1,292,248	69,060	188,000	1,646,694	—	667,006
Other Operating Expenses	—	—	—	960,137	4,161,196	—	—	10,518	—	—
Total Operating Expenses	20,889,950	62,994	525,668	14,640,270	5,453,444	128,907	22,106,698	13,945,361	43,674	16,714,924
Operating Income (Loss)	(2,078,118)	(21,471)	158,832	1,083,343	(763,928)	(60,409)	2,568,414	8,291,064	14,932	(1,531,570)
Non-Operating Revenues										
Interest Income	4,064	7	99,804	271,233	217,145	49	200,890	938,120	221	203,135
Rents, Leases, and Franchises	—	—	1,047,539	—	24,468	—	—	17,149	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	2,182	—	1,579,148	487,043	—	—	1,390,076	2,610	4,917
Voter Approved Taxes	—	—	—	—	—	—	—	2,062,129	—	—
Property Assessments	—	35,507	—	—	—	—	—	—	—	898,155
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3	—	—	900	600	—	—	—	—
Intergovernmental										
Federal	122,278	—	—	—	—	—	—	—	—	—
State	—	26	—	18,376	4,500	—	—	34,031	24	50
Other Governmental Agencies	2,246,948	—	—	—	—	—	—	8	—	—
Other Non-Operating Revenues	26,954	—	—	498,898	—	—	—	1,048,496	15,413	28,233
Total Non-Operating Revenues	2,400,244	37,725	1,147,343	2,367,655	734,056	649	200,890	5,490,009	18,268	1,134,490
Non-Operating Expenses										
Interest Expense	—	—	1,343,518	2,591,473	354,053	3,321	2,250,000	11,703,382	—	182,575
Other Non-Operating Expenses	—	1,600	—	59,022	262,222	—	—	567,343	3,161	267,333
Total Non-Operating Expenses	\$—	\$1,600	\$1,343,518	\$2,650,495	\$616,275	\$3,321	\$2,250,000	\$12,270,725	\$3,161	\$449,908
Non-Operating Income (Loss)	2,400,244	36,125	(196,175)	(282,840)	117,781	(2,672)	(2,049,110)	(6,780,716)	15,107	684,582
Income (Loss) Before Operating Transfers	322,126	14,654	(37,343)	800,503	(646,147)	(63,081)	519,304	1,510,348	30,039	(846,988)
Operating Transfers In	—	—	—	—	—	—	—	8,772,439	—	—
Operating Transfers Out	—	—	—	—	—	—	—	8,772,439	—	—
Net Income (Loss)	\$322,126	\$14,654	\$(37,343)	\$800,503	\$(646,147)	\$(63,081)	\$519,304	\$1,510,348	\$30,039	\$(846,988)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	San Miguel Community Services District	San Simeon Acres Community Services District	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
Operating Revenues										
Water Sales										
Residential	\$331,322	\$218,394	\$6,772,116	\$11,321,055	\$148,847	\$20,732,394	\$218,700	\$4,483,186	\$—	\$1,192,896
Business	—	—	—	663,574	—	1,861,615	282,803	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	828,504	824,827	198,904	9,198,834	—	441,991	—	—
Sales for Resale	—	—	113,746,102	33,479	—	—	—	2,726,607	1,311,688	—
All Other Sales	—	—	—	885,997	—	200,364	—	—	—	—
Water Services	1,569	45,903	—	3,292,075	10,639	12,888,675	—	243,524	80,450	—
Total Operating Revenues	332,891	264,297	121,346,722	17,021,007	358,390	44,881,882	501,503	7,895,308	1,392,138	1,192,896
Operating Expenses										
Source of Supply	—	—	73,214,058	5,307,965	—	21,185,215	58,156	4,219,889	1,286,762	192,718
Pumping	—	109,022	8,910,508	—	—	3,119,313	—	479,478	—	60,100
Water Treatment	244,096	7,787	25,781,376	4,074,132	—	1,257,311	—	19,809	—	8,046
Administration and General	63,334	45,646	16,857,983	3,401,051	354,977	13,429,631	143,720	1,937,809	23,717	625,383
Customer Accounts	—	12,460	1,097,868	231,299	—	—	—	—	—	—
Transmission and Distribution	—	15,575	2,844,989	2,958,198	1,028,814	3,167,830	288,352	489,378	42,826	—
Depreciation and Amortization	144,432	31,278	21,937,855	1,071,344	1,486,973	8,756,099	34,145	689,034	2,078	55,651
Other Operating Expenses	—	10,901	—	—	—	—	—	—	—	—
Total Operating Expenses	451,862	232,669	150,644,637	17,043,989	2,870,764	50,915,399	524,373	7,835,397	1,355,383	941,898
Operating Income (Loss)	(118,971)	31,628	(29,297,915)	(22,982)	(2,512,374)	(6,033,517)	(22,870)	59,911	36,755	250,998
Non-Operating Revenues										
Interest Income	66	675	1,779,117	226,893	5,759	1,742,064	1,182	56,577	664	2,901
Rents, Leases, and Franchises	—	—	90,172	—	—	828,333	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	48,061	13,464	4,165,599	1,849,671	—	4,405,167	27,969	741,542	—	—
Voter Approved Taxes	—	—	19,016,044	—	—	18,643,476	—	—	—	—
Property Assessments	—	—	—	—	1,320,450	—	—	432	—	—
Special Assessments	—	—	—	—	—	—	—	6,867	—	—
Prior Year and Penalties	—	(17)	—	—	—	—	—	50	—	—
Intergovernmental										
Federal	—	—	5,375,792	—	—	—	—	—	—	—
State	—	294	5,278,076	9,113	—	37,036	414	1	—	—
Other Governmental Agencies	—	—	1,281,244	—	—	—	11,391	—	—	—
Other Non-Operating Revenues	—	—	1,451,226	—	3,650	—	230,100	58,505	—	—
Total Non-Operating Revenues	48,127	14,416	38,437,270	2,085,677	1,329,859	25,656,076	271,056	863,974	664	2,901
Non-Operating Expenses										
Interest Expense	70,634	—	8,790,003	436,400	—	10,371,421	1,689	115,199	—	—
Other Non-Operating Expenses	—	—	323,618	—	—	660,293	1,712	312,021	—	—
Total Non-Operating Expenses	\$70,634	\$—	\$9,113,621	\$436,400	\$—	\$11,031,714	\$3,401	\$427,220	\$—	\$—
Non-Operating Income (Loss)	(22,507)	14,416	29,323,649	1,649,277	1,329,859	14,624,362	267,655	436,754	664	2,901
Income (Loss) Before Operating Transfers	(141,478)	46,044	25,734	1,626,295	(1,182,515)	8,590,845	244,785	496,665	37,419	253,899
Operating Transfers In	—	—	3,438,729	—	1,126,289	—	—	—	—	—
Operating Transfers Out	—	—	627,729	—	922,184	—	—	—	—	—
Net Income (Loss)	\$(141,478)	\$46,044	\$2,836,734	\$1,626,295	\$(978,410)	\$8,590,845	\$244,785	\$496,665	\$37,419	\$253,899

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Saucelito Irrigation District	Sawyers Bar County Water District	Scott Valley Irrigation District	Scotts Valley Water Conservation 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)
Operating Revenues										
Water Sales										
Residential	\$—	\$259	\$—	\$—	\$3,487,523	\$305,278	\$—	\$—	\$3,637,007	\$—
Business	—	—	—	—	387,503	62,990	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	2,377,669	—	—	—	—	—	—	13,349,340	2,553	—
Sales for Resale	—	—	—	—	—	—	—	—	879,349	—
All Other Sales	87,600	—	—	—	269,751	16,769	—	2,286,342	—	—
Water Services	208,688	—	38,721	—	—	—	911,057	18,035,134	—	—
Total Operating Revenues	2,673,957	259	38,721	—	4,144,777	385,037	911,057	33,670,816	4,518,909	—
Operating Expenses										
Source of Supply	1,968,448	—	—	—	—	54,584	—	8,565,622	469,402	—
Pumping	63,276	—	909	—	468,721	—	—	5,165,071	356,963	6,065
Water Treatment	—	654	—	—	290,566	30,291	—	—	186,025	—
Administration and General Customer Accounts	612,584	4,405	13,288	—	2,100,075	225,934	3,432,662	2,783,559	1,495,992	4,821
Transmission and Distribution	203,258	—	21,258	—	394,669	—	—	3,826,562	540,219	18,046
Depreciation and Amortization	109,516	5,137	—	—	1,105,561	89,702	—	6,103,610	299,860	—
Other Operating Expenses	—	—	12,173	—	223,850	—	—	573,604	—	—
Total Operating Expenses	2,957,082	10,196	47,628	—	4,788,593	400,511	3,432,662	27,018,028	3,348,461	28,932
Operating Income (Loss)	(283,125)	(9,937)	(8,907)	—	(643,816)	(15,474)	(2,521,605)	6,652,788	1,170,448	(28,932)
Non-Operating Revenues										
Interest Income	37,758	454	261	130	32,644	1,857	987	320,776	5,685	1,675
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	3,105	—	581,311	2,672	—	—	—	3,224
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	96,955	8,643	—	—	—	—	—	—	—	48,659
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	440	—	—	—	1,630	—	—	2,209,153	—	4
Intergovernmental										
Federal	—	—	—	—	—	1,585,641	2,000,000	3,230,535	—	—
State	—	—	54	—	110,564	27	—	—	—	40
Other Governmental Agencies	—	—	—	—	6,407	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	111,568	4,348,483	246,092	—
Total Non-Operating Revenues	135,153	9,097	3,420	130	732,556	1,590,197	2,112,555	10,108,947	251,777	53,602
Non-Operating Expenses										
Interest Expense	—	—	—	—	490,223	6,270	—	7,120,660	292,769	13,837
Other Non-Operating Expenses	20,194	—	—	—	206,158	—	—	—	54,806	3,870
Total Non-Operating Expenses	\$20,194	\$—	\$—	\$—	\$696,381	\$6,270	\$—	\$7,120,660	\$347,575	\$17,707
Non-Operating Income (Loss)	114,959	9,097	3,420	130	36,175	1,583,927	2,112,555	2,988,287	(95,798)	35,895
Income (Loss) Before Operating Transfers	(168,166)	(840)	(5,487)	130	(607,641)	1,568,453	(409,050)	9,641,075	1,074,650	6,963
Operating Transfers In	—	—	—	—	—	—	—	—	—	10,000
Operating Transfers Out	—	—	—	—	—	—	—	—	—	10,000
Net Income (Loss)	\$(168,166)	\$(840)	\$(5,487)	\$130	\$(607,641)	\$1,568,453	\$(409,050)	\$9,641,075	\$1,074,650	\$6,963

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Shafter-Wasco Irrigation District	Shasta Community Services District	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	Smith River Community Services District
Operating Revenues										
Water Sales										
Residential	\$—	\$525,233	\$—	\$68,623	\$75,079	\$594,551	\$8,823	\$—	\$48,962	\$325,966
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	4,286,530	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	3,315	—	—	24,098	—	—	—	—	—
Water Services	634,770	164	151,751	—	—	20,411	—	25,434	—	49,917
Total Operating Revenues	4,921,300	528,712	151,751	68,623	99,177	614,962	8,823	25,434	48,962	375,883
Operating Expenses										
Source of Supply	4,536,096	60,508	—	—	—	—	—	—	—	—
Pumping	—	13,557	—	25,157	—	9,412	—	—	3,845	—
Water Treatment	—	17,173	17,328	17,256	—	222,590	548	—	10,699	—
Administration and General	1,074,259	375,604	2,720	13,421	27,756	243,742	—	24,959	14,957	386,179
Customer Accounts	—	—	—	990	—	—	—	—	—	—
Transmission and Distribution	596,127	20,537	—	9,877	37,688	202,376	5,250	—	14,326	—
Depreciation and Amortization	112,007	34,085	41,538	—	—	122,686	984	—	19,537	96,802
Other Operating Expenses	—	—	—	556	—	—	4,366	—	—	—
Total Operating Expenses	6,318,489	521,464	61,586	67,257	65,444	800,806	11,148	24,959	63,364	482,981
Operating Income (Loss)	(1,397,189)	7,248	90,165	1,366	33,733	(185,844)	(2,325)	475	(14,402)	(107,098)
Non-Operating Revenues										
Interest Income	66,084	4,044	310	2,930	1,643	1,217	139	143	588	22,676
Rents, Leases, and Franchises	—	2,835	—	—	—	—	—	—	—	18,486
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	32,041	—	158,248	—	—	25,786	22,102
Voter Approved Taxes	849,637	—	—	—	—	—	—	—	—	—
Property Assessments	—	14,815	—	—	—	—	—	—	—	3,851
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	14	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	414	—	9,000	—	—	205	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	152,147	—	—	236	—	7,040	—	—	—	299
Total Non-Operating Revenues	1,067,868	21,694	310	35,635	1,643	175,505	139	143	26,579	67,414
Non-Operating Expenses										
Interest Expense	46,106	22,129	—	—	—	30,881	—	—	9,642	9,678
Other Non-Operating Expenses	—	—	—	9,155	—	9,031	—	—	—	8,111
Total Non-Operating Expenses	\$46,106	\$22,129	\$—	\$9,155	\$—	\$39,912	\$—	\$—	\$9,642	\$17,789
Non-Operating Income (Loss)	1,021,762	(435)	310	26,480	1,643	135,593	139	143	16,937	49,625
Income (Loss) Before Operating Transfers	(375,427)	6,813	90,475	27,846	35,376	(50,251)	(2,186)	618	2,535	(57,473)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	28,733	—	—	—	—	—	—	—
Net Income (Loss)	\$(375,427)	\$6,813	\$61,742	\$27,846	\$35,376	\$(50,251)	\$(2,186)	\$618	\$2,535	\$(57,473)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Solano County Water Agency	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
Operating Revenues										
Water Sales										
Residential	\$—	\$461,123	\$—	\$—	\$43,505	\$4,673,077	\$—	\$13,772,052	\$22,982	\$2,354,323
Business	—	2,105,579	—	—	—	2,819,565	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	73,640	—	—	—	—	—	223,461
Sales for Resale	1,258,723	595,960	—	31,128,235	—	33,816	—	—	—	—
All Other Sales	—	11,361	—	14,394,870	649	—	232	—	—	14,982
Water Services	—	11,853,866	22,876	30,037	—	3,529,107	—	124,752	—	1,171,053
Total Operating Revenues	1,258,723	15,027,889	22,876	45,626,782	44,154	11,055,565	232	13,896,804	22,982	3,763,819
Operating Expenses										
Source of Supply	8,216,681	72,664	—	3,357,875	—	—	—	5,105,950	—	14,113
Pumping	—	111,317	—	5,895,402	2,601	775,942	—	267,491	—	—
Water Treatment	—	268,542	—	2,702,059	49,892	247,684	—	—	—	606,111
Administration and General	2,175,064	8,027,155	36,000	9,088,744	—	3,042,127	23,527	5,425,288	56,352	2,617,679
Customer Accounts	—	84,665	—	1,228,209	—	577,838	—	—	—	276,339
Transmission and Distribution	6,556,933	2,749,587	—	5,649,760	1,260	1,919,760	—	2,141,165	—	1,343,167
Depreciation and Amortization	—	1,876,732	—	6,993,511	754	1,962,039	—	2,635,031	255	795,612
Other Operating Expenses	—	3,032,898	52,148	7,730,690	—	—	—	—	—	—
Total Operating Expenses	16,948,678	16,223,560	88,148	42,646,250	54,507	8,525,390	23,527	15,574,925	56,607	5,653,021
Operating Income (Loss)	(15,689,955)	(1,195,671)	(65,272)	2,980,532	(10,353)	2,530,175	(23,295)	(1,678,121)	(33,625)	(1,889,202)
Non-Operating Revenues										
Interest Income	73,781	265,301	—	253,621	257	52,306	4,852	246,232	2,389	33,821
Rents, Leases, and Franchises	—	—	—	—	—	16,800	—	50,270	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	5,336,193	556,834	—	—	5,095	—	—	1,834,063	4,920	506,256
Voter Approved Taxes	7,508,836	—	—	—	—	—	—	709,328	—	—
Property Assessments	957,914	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	34,313	21	—
Intergovernmental										
Federal	—	—	—	1,233,045	—	—	—	—	—	—
State	167,711	7,849	—	448,967	48	—	—	15,533	70	7,515
Other Governmental Agencies	523,620	—	—	204,337	—	86,987	—	—	—	—
Other Non-Operating Revenues	1,303,151	—	476	58,317	—	205,636	—	2,835,444	—	11,421
Total Non-Operating Revenues	15,871,206	829,984	476	2,198,287	5,400	361,729	4,852	5,725,183	7,400	559,013
Non-Operating Expenses										
Interest Expense	—	105,357	—	1,182,381	—	292,051	—	952,105	—	217,187
Other Non-Operating Expenses	15,093	579,662	—	1,627,256	—	31,824	—	155,151	—	—
Total Non-Operating Expenses	\$15,093	\$685,019	\$—	\$2,809,637	\$—	\$323,875	\$—	\$1,107,256	\$—	\$217,187
Non-Operating Income (Loss)	15,856,113	144,965	476	(611,350)	5,400	37,854	4,852	4,617,927	7,400	341,826
Income (Loss) Before Operating Transfers	166,158	(1,050,706)	(64,796)	2,369,182	(4,953)	2,568,029	(18,443)	2,939,806	(26,225)	(1,547,376)
Operating Transfers In	—	—	—	3,046,605	—	—	—	—	—	3,265,708
Operating Transfers Out	—	—	—	—	—	—	—	67,181	—	3,265,708
Net Income (Loss)	\$166,158	\$(1,050,706)	\$(64,796)	\$5,415,787	\$(4,953)	\$2,568,029	\$(18,443)	\$2,872,625	\$(26,225)	\$(1,547,376)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	South Fork Irrigation District	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
Operating Revenues										
Water Sales										
Residential	\$—	\$1,159,920	\$—	\$—	\$5,339,456	\$—	\$—	\$84,701	\$—	\$273,269
Business	—	1,577,155	—	—	2,174,058	—	—	43,243	—	—
Industrial	—	97,898	—	—	2,932	—	—	—	—	—
Irrigation	—	—	5,136,053	1,378,931	—	—	7,348,039	—	—	—
Sales for Resale	—	—	6,055,119	2,116,200	—	—	—	—	—	—
All Other Sales	—	435,946	—	—	—	—	8,000,000	18,756	—	—
Water Services	88,185	—	405,537	71,620	1,641,958	173,434	2,544,309	—	—	—
Total Operating Revenues	88,185	3,270,919	11,596,709	3,566,751	9,158,404	173,434	17,892,348	146,700	—	273,269
Operating Expenses										
Source of Supply	—	396,710	—	—	—	85,557	6,354,891	—	—	—
Pumping	—	293,131	539,662	—	900,896	—	1,544,106	—	3,932	9,349
Water Treatment	—	—	621,151	—	959,786	—	—	24,827	—	65,794
Administration and General	77,074	712,686	6,192,092	871,955	4,179,117	41,808	1,198,571	84,187	2,314	65,795
Customer Accounts	—	269,804	—	—	—	—	—	—	—	—
Transmission and Distribution	—	522,838	4,203,799	929,931	1,620,006	74,907	1,040,571	—	15,574	65,795
Depreciation and Amortization	—	294,868	5,477,255	365,585	2,641,881	85,006	391,547	55,579	—	34,027
Other Operating Expenses	—	—	2,973,799	—	124	—	—	17,290	—	—
Total Operating Expenses	77,074	2,490,037	20,007,758	2,167,471	10,301,810	287,278	10,529,686	181,883	21,820	240,760
Operating Income (Loss)	11,111	780,882	(8,411,049)	1,399,280	(1,143,406)	(113,844)	7,362,662	(35,183)	(21,820)	32,509
Non-Operating Revenues										
Interest Income	329	6,536	849,072	44,518	23,576	4,023	52,401	—	1,055	9,449
Rents, Leases, and Franchises	—	—	—	1,500	194,176	—	9,287	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	3,314,310	—	26,802	—	554,082	—	4,822	10,327
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	20,997	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	13,804	—	6	218
Intergovernmental										
Federal	—	—	—	—	38,870	—	—	—	—	—
State	—	—	48,221	—	72,227	—	30,598	—	60	124
Other Governmental Agencies	—	—	—	—	260,000	615	—	—	—	—
Other Non-Operating Revenues	6,000	20,257	1,912,301	—	314,627	—	1,000,948	—	—	4,230
Total Non-Operating Revenues	6,329	26,793	6,123,904	46,018	930,278	4,638	1,661,120	—	26,940	24,348
Non-Operating Expenses										
Interest Expense	—	105,418	799,203	26,077	242,009	—	320,650	—	—	23,967
Other Non-Operating Expenses	—	—	—	—	4,963	—	—	—	317	—
Total Non-Operating Expenses	\$—	\$105,418	\$799,203	\$26,077	\$246,972	\$—	\$320,650	\$—	\$317	\$23,967
Non-Operating Income (Loss)	6,329	(78,625)	5,324,701	19,941	683,306	4,638	1,340,470	—	26,623	381
Income (Loss) Before Operating Transfers	17,440	702,257	(3,086,348)	1,419,221	(460,100)	(109,206)	8,703,132	(35,183)	4,803	32,890
Operating Transfers In	—	—	—	36,754	—	—	—	—	3,900	—
Operating Transfers Out	—	—	—	108,716	—	—	—	—	3,900	—
Net Income (Loss)	\$17,440	\$702,257	\$(3,086,348)	\$1,347,259	\$(460,100)	\$(109,206)	\$8,703,132	\$(35,183)	\$4,803	\$32,890

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Squaw Valley Public Service District	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
Operating Revenues										
Water Sales										
Residential	\$731,639	\$—	\$442,733	\$28,581	\$—	\$—	\$648,986	\$—	\$—	\$—
Business	256,873	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	413,714	—	—	—	607,210	—	—	1,289,586	880,472
Sales for Resale	—	—	—	—	—	—	—	—	15,332,326	—
All Other Sales	—	—	28,814	—	—	18,813	75,283	—	—	—
Water Services	1,320	—	131,714	—	1,756,100	—	—	—	342,445	52,108
Total Operating Revenues	989,832	413,714	603,261	28,581	1,756,100	626,023	724,269	—	16,964,357	932,580
Operating Expenses										
Source of Supply	—	255,955	146,909	—	—	—	—	—	3,716,715	594,736
Pumping	37,551	—	77,102	—	—	83,688	—	—	—	48,314
Water Treatment	18,130	15,060	3,842	—	—	—	—	—	5,591,841	—
Administration and General	572,425	63,525	352,579	2,546	40,614	238,608	166,026	—	3,354,362	285,036
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	415,635	77,375	114,277	17,472	—	38,732	663,412	—	1,221,671	126,904
Depreciation and Amortization	477,507	1,841	37,577	—	—	—	166,715	—	3,153,411	86,967
Other Operating Expenses	—	139,560	—	—	1,559,592	—	—	—	—	—
Total Operating Expenses	1,521,248	553,316	732,286	20,018	1,600,206	361,028	996,153	—	17,038,000	1,141,957
Operating Income (Loss)	(531,416)	(139,602)	(129,025)	8,563	155,894	264,995	(271,884)	—	(73,643)	(209,377)
Non-Operating Revenues										
Interest Income	46,909	1,206	8,659	663	2,415	8	4,595	1	123,145	5,086
Rents, Leases, and Franchises	25,442	—	—	—	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	314,306	—	—	—	—	4,454	765,587	—	387,311	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,787	—	85,045	—	—	—	—	—	—	114,873
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(288)	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	42,379	—	—	39,005	—
State	3,515	—	—	—	—	61	3,930	—	4,230	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	2,865	—	—	—	—	—	—	—	—	2,819
Total Non-Operating Revenues	397,536	1,206	93,704	663	2,415	46,902	774,112	1	553,691	122,778
Non-Operating Expenses										
Interest Expense	59,769	—	46,105	—	—	—	119,170	—	7,783,636	2,073
Other Non-Operating Expenses	13,583	—	—	—	—	41,391	18,384	—	72,974	—
Total Non-Operating Expenses	\$73,352	\$—	\$46,105	\$—	\$—	\$41,391	\$137,554	\$—	\$7,856,610	\$2,073
Non-Operating Income (Loss)	324,184	1,206	47,599	663	2,415	5,511	636,558	1	(7,302,919)	120,705
Income (Loss) Before Operating Transfers	(207,232)	(138,396)	(81,426)	9,226	158,309	270,506	364,674	1	(7,376,562)	(88,672)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(207,232)	\$(138,396)	\$(81,426)	\$9,226	\$158,309	\$270,506	\$364,674	\$1	\$(7,376,562)	\$(88,672)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Stony Creek Water District	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
Operating Revenues										
Water Sales										
Residential	\$4,804	\$—	\$174,181	\$424,857	\$3,186,321	\$67,270	\$—	\$3,444,792	\$448,490	\$73,680
Business	—	—	—	—	152,233	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	10,213	145,901	—	—	138,257	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	16,955	9,446	85,866	357,679	—	—	429,186	—	—
Water Services	—	—	2,000	15,329	—	—	—	—	389,959	—
Total Operating Revenues	15,017	162,856	185,627	526,052	3,834,490	67,270	—	3,873,978	838,449	73,680
Operating Expenses										
Source of Supply	9,754	197,916	—	27,810	103,007	—	15,314	—	—	—
Pumping	—	—	73,091	—	—	13,816	—	275,428	—	—
Water Treatment	—	—	13,440	214,661	842,565	—	—	—	—	—
Administration and General Customer Accounts	755	24,940	34,184	125,163	160,023	26,241	3,140	973,259	148,760	147,485
Transmission and Distribution	—	30,507	73,091	57,501	1,250,976	39,285	8,207	2,333,010	270,265	—
Depreciation and Amortization	—	—	35,205	160,329	906,203	23,420	—	456,966	143,203	34,452
Other Operating Expenses	—	—	—	—	69,386	—	—	96,349	—	—
Total Operating Expenses	10,509	253,363	229,011	585,464	4,066,462	102,762	26,661	4,146,063	562,228	181,937
Operating Income (Loss)	4,508	(90,507)	(43,384)	(59,412)	(231,972)	(35,492)	(26,661)	(272,085)	276,221	(108,257)
Non-Operating Revenues										
Interest Income	—	3,197	1,818	1,261	229,133	1,137	518	9,760	28,376	(2,287)
Rents, Leases, and Franchises	—	—	—	8,261	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	8,921	—	—	4,264	2,357	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	22,355	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	59	—	—	—	—	3	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	115	—	—	51	29	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	57,028	—	—
Total Non-Operating Revenues	—	3,256	10,854	9,522	229,133	5,452	25,262	66,788	28,376	(2,287)
Non-Operating Expenses										
Interest Expense	—	—	—	34,791	230,325	3,061	3,983	243,662	70,769	—
Other Non-Operating Expenses	1,947	—	—	—	—	—	884	12,882	—	—
Total Non-Operating Expenses	\$1,947	\$—	\$—	\$34,791	\$230,325	\$3,061	\$4,867	\$256,544	\$70,769	\$—
Non-Operating Income (Loss)	(1,947)	3,256	10,854	(25,269)	(1,192)	2,391	20,395	(189,756)	(42,393)	(2,287)
Income (Loss) Before Operating Transfers	2,561	(87,251)	(32,530)	(84,681)	(233,164)	(33,101)	(6,266)	(461,841)	233,828	(110,544)
Operating Transfers In	—	—	—	—	1,912,930	—	—	798,788	—	—
Operating Transfers Out	—	—	—	—	1,912,930	—	—	—	—	—
Net Income (Loss)	\$2,561	\$(87,251)	\$(32,530)	\$(84,681)	\$(233,164)	\$(33,101)	\$(6,266)	\$336,947	\$233,828	\$(110,544)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Sutter Extension Water District	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
Operating Revenues										
Water Sales										
Residential	\$—	\$29,788,236	\$2,018,065	\$2,847,686	\$166,971	\$—	\$1,027,458	\$—	\$—	\$1,584,982
Business	—	7,961,832	—	532,148	—	—	—	—	—	—
Industrial	—	377,798	—	—	—	—	—	—	—	—
Irrigation	548,316	33,174	—	—	—	879,376	680,042	—	—	—
Sales for Resale	893,637	4,686,018	—	90,121	—	—	564,960	—	1,097,417	—
All Other Sales	—	35,487	8,260	—	125,950	—	—	—	—	—
Water Services	—	1,129,809	—	134,979	—	—	—	2,636,878	137,641	—
Total Operating Revenues	1,441,953	44,012,354	2,026,325	3,604,934	292,921	879,376	2,272,460	2,636,878	1,235,058	1,584,982
Operating Expenses										
Source of Supply	—	8,690,322	—	10,000	—	461,667	2,039,033	—	744,490	—
Pumping	101,431	1,359,584	90,261	709,337	35,373	231,371	3,131,711	—	—	—
Water Treatment	—	2,658,827	38,741	—	4,362	—	—	—	—	—
Administration and General	129,138	14,135,347	476,704	665,117	21,464	92,636	1,197,479	1,145,634	340,895	685,312
Customer Accounts	—	1,771,241	104,295	—	—	—	—	—	—	—
Transmission and Distribution	598,652	4,254,998	837,443	756,806	—	178,513	904,513	—	—	403,868
Depreciation and Amortization	52,777	6,125,921	576,798	737,456	50,225	79,198	513,231	77,378	120,355	494,519
Other Operating Expenses	—	—	—	454,120	82,852	—	—	1,557,006	—	—
Total Operating Expenses	881,998	38,996,240	2,124,242	3,332,836	194,276	1,043,385	7,785,967	2,780,018	1,205,740	1,583,699
Operating Income (Loss)	559,955	5,016,114	(97,917)	272,098	98,645	(164,009)	(5,513,507)	(143,140)	29,318	1,283
Non-Operating Revenues										
Interest Income	14,211	292,783	59,959	13,543	1,429	2,931	44,189	35,125	—	57,416
Rents, Leases, and Franchises	—	—	82,444	—	—	6,600	—	1,206	—	45,600
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	3,748,777	—	—	—
Voter Approved Taxes	—	—	—	62,294	—	—	2,138,252	—	—	—
Property Assessments	—	—	708,590	—	—	104,037	—	—	—	—
Special Assessments	—	—	—	—	655	—	—	—	—	—
Prior Year and Penalties	—	—	101,702	34	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	547,564	7,000	—	—	—	—	—
State	—	—	—	134	—	—	57,025	—	—	—
Other Governmental Agencies	—	—	1,584,134	33,413	—	—	65,974	—	—	—
Other Non-Operating Revenues	8,157	384,500	22,212	—	25,557	9,948	137,121	75,283	—	42,177
Total Non-Operating Revenues	22,368	677,283	2,559,041	656,982	34,641	123,516	6,191,338	111,614	—	145,193
Non-Operating Expenses										
Interest Expense	—	1,341,469	649,696	28,015	—	—	89,501	—	—	74,629
Other Non-Operating Expenses	—	—	—	—	—	—	—	1,015	—	—
Total Non-Operating Expenses	\$—	\$1,341,469	\$649,696	\$28,015	\$—	\$—	\$89,501	\$1,015	\$—	\$74,629
Non-Operating Income (Loss)	22,368	(664,186)	1,909,345	628,967	34,641	123,516	6,101,837	110,599	—	70,564
Income (Loss) Before Operating Transfers	582,323	4,351,928	1,811,428	901,065	133,286	(40,493)	588,330	(32,541)	29,318	71,847
Operating Transfers In	—	—	—	1,950,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	519,100
Net Income (Loss)	\$582,323	\$4,351,928	\$1,811,428	\$2,851,065	\$133,286	\$(40,493)	\$588,330	\$(32,541)	\$29,318	\$(447,253)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Tennant Community Services District	Terra Bella Irrigation District	Tevison 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
Operating Revenues										
Water Sales										
Residential	\$38,189	\$472,704	\$95,726	\$1,880,295	\$—	\$47,881	\$—	\$163,156	\$21,035	\$282,389
Business	—	—	—	27,649	—	—	—	—	33,436	—
Industrial	—	—	—	29,276	—	—	—	—	—	—
Irrigation	—	2,220,415	—	13,468	12,020	—	—	—	—	—
Sales for Resale	—	796,190	—	—	14,930	—	43,658,124	—	—	—
All Other Sales	—	40,879	—	2,545	—	—	—	—	—	4,467
Water Services	—	1,466,535	—	180,647	—	—	4,919,149	39,079	139,899	69,505
Total Operating Revenues	38,189	4,996,723	95,726	2,133,880	26,950	47,881	48,577,273	202,235	194,370	356,361
Operating Expenses										
Source of Supply	—	1,855,970	—	27,905	33,366	—	39,809,995	13,300	—	—
Pumping	—	1,009,286	7,326	27,487	—	17,146	—	18,707	32,001	91,883
Water Treatment	—	71,987	—	439,160	—	2,196	4,136,576	—	29,441	—
Administration and General	17,171	791,895	73,225	558,891	8,102	—	3,090,043	108,180	38,954	46,938
Customer Accounts	—	—	—	58,359	—	11,451	—	—	14,404	—
Transmission and Distribution	—	696,188	6,275	319,881	35,372	9,742	2,207,712	21,249	26,954	26,252
Depreciation and Amortization	—	335,749	16,996	404,860	—	42,377	1,888,225	11,601	124,982	108,043
Other Operating Expenses	—	—	—	—	—	—	—	79	—	—
Total Operating Expenses	17,171	4,761,075	103,822	1,836,543	76,840	82,912	51,132,551	173,116	266,736	273,116
Operating Income (Loss)	21,018	235,648	(8,096)	297,337	(49,890)	(35,031)	(2,555,278)	29,119	(72,366)	83,245
Non-Operating Revenues										
Interest Income	3,109	19,572	115	10,412	4,777	2,499	352,529	339	588	10,116
Rents, Leases, and Franchises	—	28,042	—	—	—	—	844,434	—	—	35,640
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	239	—	—	—	1,623,757	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	103,463	—	—	25,198	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	1,273,115	—	—	—	—	—	—	—	—	—
State	—	—	1	—	—	—	12,637	—	—	—
Other Governmental Agencies	—	938,253	3,936	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	1,061	—	—	—	—	1,527	3,594
Total Non-Operating Revenues	1,276,224	985,867	4,291	11,473	4,777	105,962	2,833,357	339	27,313	49,350
Non-Operating Expenses										
Interest Expense	—	12,597	3,450	157,132	—	43,960	398,839	—	6,103	40,136
Other Non-Operating Expenses	—	734,695	—	3,881	—	—	251,150	—	—	—
Total Non-Operating Expenses	\$—	\$747,292	\$3,450	\$161,013	\$—	\$43,960	\$649,989	\$—	\$6,103	\$40,136
Non-Operating Income (Loss)	1,276,224	238,575	841	(149,540)	4,777	62,002	2,183,368	339	21,210	9,214
Income (Loss) Before Operating Transfers	1,297,242	474,223	(7,255)	147,797	(45,113)	26,971	(371,910)	29,458	(51,156)	92,459
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$1,297,242	\$474,223	\$(7,255)	\$147,797	\$(45,113)	\$26,971	\$(371,910)	\$29,458	\$(51,156)	\$92,459

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Town of Discovery Bay	Trabuco Canyon Water District	Tract 92-Community Services District	Tranquility 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
Operating Revenues										
Water Sales										
Residential	\$1,742,939	\$2,206,617	\$22,803	\$216,602	\$14,185	\$—	\$254,333	\$3,282,814	\$8,992,931	\$7,360
Business	—	177,050	—	—	—	—	—	352,342	1,203,457	—
Industrial	—	1,909	—	—	—	—	—	—	—	—
Irrigation	—	614,052	—	3,156,111	—	145,225	13,902	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	22,434	70,276	2,278	239
Water Services	—	1,064,315	—	78,792	27,727	70,146	—	1,055,562	1,369,466	—
Total Operating Revenues	1,742,939	4,063,943	22,803	3,451,505	41,912	215,371	290,669	4,760,994	11,568,132	7,599
Operating Expenses										
Source of Supply	—	1,349,254	—	310,987	11,415	111,765	—	2,784,699	—	4,395
Pumping	336,201	456,301	6,231	551,683	—	—	—	—	1,420,993	—
Water Treatment	—	487,132	1,198	—	—	—	—	—	—	613
Administration and General	246,577	913,420	10,265	790,074	18,278	40,348	—	1,488,305	1,403,867	2,758
Customer Accounts	—	268,357	—	—	16,646	—	—	305,101	586,370	—
Transmission and Distribution	945,947	435,790	3,662	777,857	9,830	53,393	343,506	—	2,970,408	—
Depreciation and Amortization	397,462	1,130,378	944	292,282	4,367	1,357	149,792	430,351	3,437,095	—
Other Operating Expenses	—	—	—	—	—	—	—	—	345,410	421
Total Operating Expenses	1,926,187	5,040,632	22,300	2,722,883	60,536	206,863	493,298	5,008,456	10,164,143	8,187
Operating Income (Loss)	(183,248)	(976,689)	503	728,622	(18,624)	8,508	(202,629)	(247,462)	1,403,989	(588)
Non-Operating Revenues										
Interest Income	1,937	14,658	1,842	47,025	224	212	3,590	12,981	699,543	87
Rents, Leases, and Franchises	—	—	—	124,593	6,900	—	—	158,974	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	1,141,830	—	—	—	431	3,033	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	9,541	—	—	—	—	91,471	—	—	—
Other Governmental Agencies	—	438,161	—	180,725	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	8,495	—	—	7,876	—	—	—
Total Non-Operating Revenues	1,937	1,604,190	1,842	360,838	7,124	643	105,970	171,955	699,543	87
Non-Operating Expenses										
Interest Expense	—	—	—	32,921	—	—	10,000	223,304	1,527,514	—
Other Non-Operating Expenses	—	607	—	16,091	—	—	—	55,433	27,682	—
Total Non-Operating Expenses	\$—	\$607	\$—	\$49,012	\$—	\$—	\$10,000	\$278,737	\$1,555,196	\$—
Non-Operating Income (Loss)	1,937	1,603,583	1,842	311,826	7,124	643	95,970	(106,782)	(855,653)	87
Income (Loss) Before Operating Transfers	(181,311)	626,894	2,345	1,040,448	(11,500)	9,151	(106,659)	(354,244)	548,336	(501)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	190,240	—	—
Net Income (Loss)	\$(181,311)	\$626,894	\$2,345	\$1,040,448	\$(11,500)	\$9,151	\$(106,659)	\$(544,484)	\$548,336	\$(501)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Tulare County Waterworks District No. 1 (Tulare)	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
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$—	\$—	\$8,822,154	\$29,130	\$—	\$1,028,748	\$2,977,221	\$1,209,060
Business	—	—	—	—	—	—	—	—	515,034	—
Industrial	—	—	—	—	—	—	—	—	62,142	—
Irrigation	—	5,857,557	7,655,597	3,489,011	—	4,033,426	955,509	—	—	—
Sales for Resale	—	—	—	—	—	3,348,473	—	—	—	—
All Other Sales	—	—	—	803,763	7,538	84,869	—	—	25,320	—
Water Services	—	4,117,075	1,132,423	11,500	—	—	—	1,864	860,478	68,135
Total Operating Revenues	—	9,974,632	8,788,020	4,304,274	8,829,692	7,495,898	955,509	1,030,612	4,440,195	1,277,195
Operating Expenses										
Source of Supply	—	5,572,131	7,384,605	—	921,214	708,811	223,490	28,274	291,153	—
Pumping	—	—	—	999,882	273,692	963,887	362,400	—	137,780	—
Water Treatment	—	—	—	—	2,157,703	—	—	91,735	—	175,964
Administration and General	28,759	2,027,308	716,452	1,514,918	5,291,576	1,228,418	150,596	290,070	2,110,255	190,223
Customer Accounts	—	—	—	—	175,010	—	—	—	112,257	—
Transmission and Distribution	—	825,171	1,079,830	1,291,013	806,154	7,681,165	—	—	232,712	393,180
Depreciation and Amortization	—	631,413	110,930	694,912	2,012,892	1,392,816	94,857	141,196	1,301,638	253,472
Other Operating Expenses	—	—	—	197,659	—	—	—	69,561	—	—
Total Operating Expenses	28,759	9,056,023	9,291,817	4,698,384	11,638,241	11,975,097	831,343	620,836	4,185,795	1,012,839
Operating Income (Loss)	(28,759)	918,609	(503,797)	(394,110)	(2,808,549)	(4,479,199)	124,166	409,776	254,400	264,356
Non-Operating Revenues										
Interest Income	1,640	209,437	33,991	23,918	—	—	250	901	21,382	10,808
Rents, Leases, and Franchises	—	—	—	10,675	42,111	—	—	—	104,427	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	6,497	202,507	—	—	655,805	1,252,140	—	29,550	—	90,760
Voter Approved Taxes	—	—	—	—	—	—	—	72,859	—	—
Property Assessments	30,952	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	124	19,400	766	5,880	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	77	2,739	—	—	9,331	—	—	348	—	1,074
Other Governmental Agencies	—	—	257,000	—	3,660,933	—	—	—	—	—
Other Non-Operating Revenues	471	896,505	—	189,330	19,052	—	—	—	78,121	—
Total Non-Operating Revenues	39,761	1,330,588	291,757	229,803	4,387,232	1,252,140	250	103,658	203,930	102,642
Non-Operating Expenses										
Interest Expense	—	69,615	—	—	288,184	—	20,284	29,767	84,541	107,361
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
Total Non-Operating Expenses	\$—	\$69,615	\$—	\$—	\$288,184	\$—	\$20,284	\$29,767	\$84,541	\$107,361
Non-Operating Income (Loss)	39,761	1,260,973	291,757	229,803	4,099,048	1,252,140	(20,034)	73,891	119,389	(4,719)
Income (Loss) Before Operating Transfers	11,002	2,179,582	(212,040)	(164,307)	1,290,499	(3,227,059)	104,132	483,667	373,789	259,637
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	254,895	—	—
Net Income (Loss)	\$11,002	\$2,179,582	\$(212,040)	\$(164,307)	\$1,290,499	\$(3,227,059)	\$104,132	\$228,772	\$373,789	\$259,637

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	United Water Conservation District	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
Operating Revenues										
Water Sales										
Residential	\$—	\$167,469	\$—	\$—	\$10,680,298	\$11,071,513	\$5,933,890	\$3,631,227	\$188,625	\$7,326
Business	—	—	—	—	1,709,493	16,818	—	—	—	—
Industrial	—	—	—	—	245,463	—	—	—	—	—
Irrigation	—	—	—	—	4,119,250	20,896,804	—	—	—	201,177
Sales for Resale	5,496,145	—	—	25,811,532	—	—	—	—	—	—
All Other Sales	—	—	—	—	543,669	—	—	—	—	—
Water Services	1,714,937	1,771	—	3,818,300	9,724,783	612,745	9,337,406	—	—	99,152
Total Operating Revenues	7,211,082	169,240	—	29,629,832	27,022,956	32,597,880	15,271,296	3,631,227	188,625	307,655
Operating Expenses										
Source of Supply	790,425	—	—	23,000,717	16,468,792	23,522,162	2,810,302	1,506,951	—	—
Pumping	—	23,322	—	—	266,670	2,411,168	1,616,287	—	—	115,583
Water Treatment	—	—	—	—	336,759	198,207	3,830,825	—	—	—
Administration and General Customer Accounts	1,085,471	123,288	31,611	2,272,379	5,825,487	5,118,500	2,918,217	1,632,868	68,584	27,896
Transmission and Distribution	3,594,794	—	—	—	1,117,735	4,396,596	1,895,376	—	43,131	197,419
Depreciation and Amortization	1,285,558	16,846	—	339,289	4,935,105	3,919,860	1,846,133	756,115	30,409	26,300
Other Operating Expenses	—	—	—	5,512,118	1,392,157	—	—	—	—	—
Total Operating Expenses	6,756,248	163,456	31,611	31,124,503	31,028,265	39,598,289	15,310,251	3,895,934	142,124	367,198
Operating Income (Loss)	454,834	5,784	(31,611)	(1,494,671)	(4,005,309)	(7,000,409)	(38,955)	(264,707)	46,501	(59,543)
Non-Operating Revenues										
Interest Income	81,590	3,045	503	98,795	77,763	109,469	266,181	13,475	20,090	2,162
Rents, Leases, and Franchises	9,035	—	—	—	—	237,275	—	—	—	2,800
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	1,800	—	330,633	791,746	1,904,996	244,760	—	44,886	368
Voter Approved Taxes	1,484,505	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	589,312	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	9,341	29	—	—	33,916	—	—	—	—	2
Intergovernmental										
Federal	36,821	—	—	1,886,823	—	—	—	—	—	—
State	—	53	—	2,787,451	7,966	18,946	1,900	—	645	14,180
Other Governmental Agencies	—	—	—	90,392	382,700	—	—	—	—	—
Other Non-Operating Revenues	2,752	—	—	—	58,641	78,268	1,100	57,015	24,781	23,689
Total Non-Operating Revenues	1,624,044	4,927	503	5,194,094	1,352,732	2,938,266	513,941	70,490	90,402	43,201
Non-Operating Expenses										
Interest Expense	325,486	—	—	—	1,566,898	3,883	—	112,832	34,962	—
Other Non-Operating Expenses	27,334	—	—	—	—	22,217	—	69,546	—	—
Total Non-Operating Expenses	\$352,820	\$—	\$—	\$—	\$1,566,898	\$26,100	\$—	\$182,378	\$34,962	\$—
Non-Operating Income (Loss)	1,271,224	4,927	503	5,194,094	(214,166)	2,912,166	513,941	(111,888)	55,440	43,201
Income (Loss) Before Operating Transfers	1,726,058	10,711	(31,108)	3,699,423	(4,219,475)	(4,088,243)	474,986	(376,595)	101,941	(16,342)
Operating Transfers In	63,628	—	—	—	—	—	—	—	—	—
Operating Transfers Out	63,628	—	—	—	—	149,003	—	—	—	—
Net Income (Loss)	\$1,726,058	\$10,711	\$(31,108)	\$3,699,423	\$(4,219,475)	\$(4,237,246)	\$474,986	\$(376,595)	\$101,941	\$(16,342)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Vandenberg Village Community Services District	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	Vista Irrigation District	Volcano Community Services District
Operating Revenues										
Water Sales										
Residential	\$1,140,790	\$8,680,276	\$10,626	\$1,480,114	\$777,774	\$21,157,561	\$1,202,367	\$9,406,511	\$16,593,102	\$46,825
Business	122,945	863,813	—	280,951	60,481	3,025,098	68,084	1,694,267	1,803,952	—
Industrial	—	245,742	—	—	11,771	143,282	—	—	790,946	—
Irrigation	112,963	1,968,069	—	—	1,634,788	5,887,864	1,709	—	3,818,576	—
Sales for Resale	—	—	—	—	—	1,161,877	—	—	69,004	—
All Other Sales	94,823	87,352	—	454	16,991	—	—	3,516,873	918,720	—
Water Services	95,699	26,419	—	9,081	7,890	51,238	11,965	11,860,666	13,223,436	—
Total Operating Revenues	1,567,220	11,871,671	10,626	1,770,600	2,509,695	31,426,920	1,284,125	26,478,317	37,217,736	46,825
Operating Expenses										
Source of Supply	19,526	9,299,878	10,464	1,356,456	924,000	20,833,451	65,774	264,869	12,207,259	—
Pumping	238,715	494,079	—	5,543	193,114	706,238	103,481	7,985,441	269,840	20,871
Water Treatment	120,685	121,159	—	—	—	—	—	2,078,854	2,328,084	2,541
Administration and General	537,468	1,496,665	1,346	107,416	203,112	2,536,305	813,912	3,965,078	12,763,232	19,031
Customer Accounts	83,656	242,164	—	19,356	32,072	726,933	—	2,879,926	1,007,330	—
Transmission and Distribution	347,617	1,096,213	—	77,719	717,356	5,606,739	141,988	2,114,556	1,842,551	—
Depreciation and Amortization	141,370	602,358	9,868	73,118	103,304	1,202,688	229,760	—	2,967,954	17,278
Other Operating Expenses	13,302	—	—	—	—	80,866	—	—	—	10,707
Total Operating Expenses	1,502,339	13,352,516	21,678	1,639,608	2,172,958	31,693,220	1,354,915	19,288,724	33,386,250	70,428
Operating Income (Loss)	64,881	(1,480,845)	(11,052)	130,992	336,737	(266,300)	(70,790)	7,189,593	3,831,486	(23,603)
Non-Operating Revenues										
Interest Income	13,579	110,907	—	49,931	4,327	324,297	6,459	162,678	79,800	810
Rents, Leases, and Franchises	—	311,320	—	—	—	299,622	—	—	740,341	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	22,887	509,317	295,863	14,249
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	610,187	19	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	189	—	—	386	—	—	—
Intergovernmental										
Federal	—	—	—	27,136	—	37,768	—	—	578	—
State	—	118	—	—	59	12,589	285	6,737	10,122	200
Other Governmental Agencies	—	—	—	—	—	—	—	—	(22,426)	—
Other Non-Operating Revenues	5,322	790,212	361	—	50,717	827,997	—	—	332,643	1,049
Total Non-Operating Revenues	18,901	1,212,557	361	77,256	55,103	1,502,273	30,017	1,288,919	1,436,940	16,308
Non-Operating Expenses										
Interest Expense	—	—	—	—	2,272	—	149	1,493,734	—	—
Other Non-Operating Expenses	—	580,223	—	77,157	114,157	199,800	—	210,518	(231,600)	—
Total Non-Operating Expenses	\$—	\$580,223	\$—	\$77,157	\$116,429	\$199,800	\$149	\$1,704,252	\$(231,600)	\$—
Non-Operating Income (Loss)	18,901	632,334	361	99	(61,326)	1,302,473	29,868	(415,333)	1,668,540	16,308
Income (Loss) Before Operating Transfers	83,782	(848,511)	(10,691)	131,091	275,411	1,036,173	(40,922)	6,774,260	5,500,026	(7,295)
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$83,782	\$(848,511)	\$(10,691)	\$131,091	\$275,411	\$1,036,173	\$(40,922)	\$6,774,260	\$5,500,026	\$(7,295)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)
Operating Revenues										
Water Sales										
Residential	\$19,935	\$72,389	\$—	\$16,906,311	\$63,580	\$—	\$—	\$163,719	\$17,399,187	\$1,005,704
Business	—	—	—	6,006,052	—	—	—	—	—	—
Industrial	—	—	—	1,607,378	—	—	—	—	—	—
Irrigation	—	—	—	156,736	—	—	—	—	—	—
Sales for Resale	—	—	—	162,718	—	15,542,486	—	—	—	—
All Other Sales	—	—	—	426,763	—	1,446,192	—	—	—	—
Water Services	—	36,000	—	823,633	—	—	47,183,713	34,448	728,867	85,665
Total Operating Revenues	19,935	108,389	—	26,089,591	63,580	16,988,678	47,183,713	198,167	18,128,054	1,091,369
Operating Expenses										
Source of Supply	—	—	—	15,015,996	—	14,098,576	36,807,443	62,566	8,068,811	661,095
Pumping	—	11,768	5,539	1,279,306	—	—	—	24,270	1,736,748	187,801
Water Treatment	—	35,303	—	—	11,364	2,465,975	—	—	15,173	10,632
Administration and General	13,427	8,630	2,962	4,306,994	41,578	412,295	15,364,161	14,242	1,969,178	53,491
Customer Accounts	—	36,000	—	1,547,628	—	—	—	12,578	582,691	57,868
Transmission and Distribution	—	11,767	12,911	3,829,610	—	—	—	30,008	3,693,399	104,028
Depreciation and Amortization	—	15,416	—	4,184,144	—	1,104,584	2,394,968	—	4,609,336	105,276
Other Operating Expenses	—	—	—	(232,307)	—	—	—	13,200	1,070,748	84,870
Total Operating Expenses	13,427	118,884	21,412	29,931,371	52,942	18,081,430	54,566,572	156,864	21,746,084	1,265,061
Operating Income (Loss)	6,508	(10,495)	(21,412)	(3,841,780)	10,638	(1,092,752)	(7,382,859)	41,303	(3,618,030)	(173,692)
Non-Operating Revenues										
Interest Income	14	1,534	401	786,777	38	165,414	128,575	2,850	133,054	35,004
Rents, Leases, and Franchises	—	—	—	—	—	54,257	—	—	1	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	752,395	25,040	—	457,483	51,976	2,756,303	41,935
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	895	30,436	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	20,412	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	192,380	—
State	—	—	—	9,763	275	—	3,979	408	116,787	396
Other Governmental Agencies	—	—	—	—	—	684,904	—	—	—	—
Other Non-Operating Revenues	—	—	—	791,654	—	26,263	100,765	—	(5,339)	(766)
Total Non-Operating Revenues	14	2,429	30,837	2,340,589	25,353	930,838	711,214	55,234	3,193,186	76,569
Non-Operating Expenses										
Interest Expense	—	—	—	444,012	—	499,655	1,170,199	2,177	—	—
Other Non-Operating Expenses	—	—	11,885	194,294	—	37,157	1,008,030	—	395,845	—
Total Non-Operating Expenses	\$—	\$—	\$11,885	\$638,306	\$—	\$536,812	\$2,178,229	\$2,177	\$395,845	\$—
Non-Operating Income (Loss)	14	2,429	18,952	1,702,283	25,353	394,026	(1,467,015)	53,057	2,797,341	76,569
Income (Loss) Before Operating Transfers	6,522	(8,066)	(2,460)	(2,139,497)	35,991	(698,726)	(8,849,874)	94,360	(820,689)	(97,123)
Operating Transfers In	—	—	1,000	36,374	—	—	—	—	—	300,000
Operating Transfers Out	—	—	1,000	—	5,705	—	—	—	—	300,000
Net Income (Loss)	\$6,522	\$(8,066)	\$(2,460)	\$(2,103,123)	\$30,286	\$(698,726)	\$(8,849,874)	\$94,360	\$(820,689)	\$(97,123)

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Westside Water District	Westwood Community Services District
Operating Revenues										
Water Sales										
Residential	\$9,635,730	\$1,649,383	\$—	\$—	\$193,937	\$—	\$15,805	\$46,760	\$—	\$354,887
Business	—	—	—	—	1,379	—	10,105	25,320	—	31,265
Industrial	—	—	—	—	—	2,211,827	—	—	—	—
Irrigation	114,573	—	1,159,823	—	—	133,112,349	—	—	1,101,929	—
Sales for Resale	—	—	6,158,471	37,224,469	—	—	—	—	—	—
All Other Sales	—	—	—	28,964,121	5,147	418,815	—	—	4,241	—
Water Services	4,646,452	21,949	837,576	1,791,567	—	14,005,043	210	—	17,343	1,990
Total Operating Revenues	14,396,755	1,671,332	8,155,870	67,980,157	200,463	149,748,034	26,120	72,080	1,123,513	388,142
Operating Expenses										
Source of Supply	671,055	866,793	81,760	53,897,662	—	120,541,671	—	—	883,196	—
Pumping	4,401,510	83,432	—	3,441,817	7,854	216,921	—	5,533	13,050	72,314
Water Treatment	2,325,866	82,323	—	1,910,003	39,337	—	715	—	—	16,832
Administration and General	4,750,796	1,005,486	1,150,858	17,139,029	75,875	16,191,775	26,248	10,065	131,501	59,212
Customer Accounts	1,923,981	—	—	275,639	6,364	2,203,052	—	—	—	—
Transmission and Distribution	1,417,810	—	5,582,775	3,816,764	19,507	5,076,255	—	16,021	152,285	92,959
Depreciation and Amortization	6,913,269	171,842	174,342	8,601,111	42,111	7,116,901	4,399	23,145	228,708	58,782
Other Operating Expenses	2,064,855	—	673,884	(71,016)	—	165,511	—	—	—	—
Total Operating Expenses	24,469,142	2,209,876	7,663,619	89,011,009	191,048	151,512,086	31,362	54,764	1,408,740	300,099
Operating Income (Loss)	(10,072,387)	(538,544)	492,251	(21,030,852)	9,415	(1,764,052)	(5,242)	17,316	(285,227)	88,043
Non-Operating Revenues										
Interest Income	87,579	15,006	79,659	3,514,052	2,950	1,174,505	486	91	6,041	—
Rents, Leases, and Franchises	42,393	—	33,457	85,703	—	—	—	—	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	1,020,860	321,902	—	14,766,403	—	—	931	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	3,222	—	—
Property Assessments	—	—	—	58,163	—	17,913,419	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	1,986,830	—	1,639,116	—	—	—	—
State	13,596	2,431	—	619,042	—	—	7	—	—	—
Other Governmental Agencies	234,057	—	—	1,268,852	—	—	—	913	—	—
Other Non-Operating Revenues	59,963	49,084	—	1,571,623	—	509,554	—	36,993	—	—
Total Non-Operating Revenues	1,458,448	388,423	113,116	23,870,668	2,950	21,236,594	1,424	41,219	6,041	—
Non-Operating Expenses										
Interest Expense	1,299,551	—	—	3,443,098	9,343	12,878,803	—	1,458	—	21,969
Other Non-Operating Expenses	—	—	—	3,512,482	—	—	—	—	—	238
Total Non-Operating Expenses	\$1,299,551	\$—	\$—	\$6,955,580	\$9,343	\$12,878,803	\$—	\$1,458	\$—	\$22,207
Non-Operating Income (Loss)	158,897	388,423	113,116	16,915,088	(6,393)	8,357,791	1,424	39,761	6,041	(22,207)
Income (Loss) Before Operating Transfers	(9,913,490)	(150,121)	605,367	(4,115,764)	3,022	6,593,739	(3,818)	57,077	(279,186)	65,836
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(9,913,490)	\$(150,121)	\$605,367	\$(4,115,764)	\$3,022	\$6,593,739	\$(3,818)	\$57,077	\$(279,186)	\$65,836

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Willow Creek Community Services District	Willow Springs Water District
Operating Revenues										
Water Sales										
Residential	\$—	\$—	\$—	\$10,515,713	\$—	\$—	\$—	\$405,790	\$537,619	\$—
Business	—	—	—	—	—	—	—	41,794	59,735	—
Industrial	—	—	1,060,286	—	—	—	—	—	—	—
Irrigation	—	—	35,073,123	—	—	—	—	25,049	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	28,582	117,615	—	—	—	15,584	—	—
Water Services	—	—	468,107	52,787	—	314,589	51,567	150,294	—	—
Total Operating Revenues	—	—	36,630,098	10,686,115	—	314,589	51,567	638,511	597,354	—
Operating Expenses										
Source of Supply	1,422,307	—	23,836,215	—	—	—	—	—	9,363	—
Pumping	—	—	7,148,601	—	—	42,411	25,584	91,028	87,686	—
Water Treatment	—	—	—	626,467	—	273,794	2,469	18,537	81,317	—
Administration and General	5,574	15,545	2,270,659	3,771,879	367	36,058	17,792	327,105	292,213	—
Customer Accounts	—	—	566,722	—	—	—	—	8,953	32,468	—
Transmission and Distribution	128,293	—	1,743,017	8,426,535	—	—	118,698	167,994	26,908	—
Depreciation and Amortization	—	19,677	986,737	—	—	97,560	—	73,902	83,951	—
Other Operating Expenses	—	—	—	—	—	—	59,081	—	80,110	—
Total Operating Expenses	1,556,174	35,222	36,551,951	12,824,881	367	449,823	223,624	687,519	694,016	—
Operating Income (Loss)	(1,556,174)	(35,222)	78,147	(2,138,766)	(367)	(135,234)	(172,057)	(49,008)	(96,662)	—
Non-Operating Revenues										
Interest Income	103	3,042	694,181	357,301	—	2,730	1,881	2,651	3,364	4
Rents, Leases, and Franchises	—	—	—	472,121	—	—	—	17,224	—	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	9,571	—	59,183	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	27,855	—	—	—	—	97,416	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	11	—	35,300	—
Intergovernmental										
Federal	—	—	—	564,853	—	—	—	—	—	—
State	—	—	—	—	—	—	1,266,005	—	966	—
Other Governmental Agencies	1,711,140	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	3,753	539,822	—	—	—	526	11,101	—	—
Total Non-Operating Revenues	1,711,243	34,650	1,234,003	1,394,275	—	2,730	1,375,410	30,976	98,813	4
Non-Operating Expenses										
Interest Expense	—	—	256,420	918,935	—	—	—	—	19,639	—
Other Non-Operating Expenses	—	1,641	270,039	—	—	—	223,246	—	—	—
Total Non-Operating Expenses	\$—	\$1,641	\$526,459	\$918,935	\$—	\$—	\$223,246	\$—	\$19,639	\$—
Non-Operating Income (Loss)	1,711,243	33,009	707,544	475,340	—	2,730	1,152,164	30,976	79,174	4
Income (Loss) Before Operating Transfers	155,069	(2,213)	785,691	(1,663,426)	(367)	(132,504)	980,107	(18,032)	(17,488)	4
Operating Transfers In	—	—	—	—	—	14,202	6,300	—	—	—
Operating Transfers Out	—	—	—	—	—	—	6,300	—	27,289	—
Net Income (Loss)	\$155,069	\$(2,213)	\$785,691	\$(1,663,426)	\$(367)	\$(118,302)	\$980,107	\$(18,032)	\$(44,777)	\$4

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	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	Yorba Linda Water District	Yuba County Water Agency
Operating Revenues										
Water Sales										
Residential	\$1,880,229	\$119,701	\$680,888	\$—	\$184,920	\$34,347	\$—	\$—	\$17,605,158	\$—
Business	775,274	—	—	—	—	—	—	—	4,867,771	—
Industrial	1,124,572	—	—	—	—	—	38,392	—	—	—
Irrigation	340,862	—	—	368,923	—	—	2,738,660	—	79,407	518,392
Sales for Resale	—	—	—	2,524,000	—	—	186,222	—	—	5,760,040
All Other Sales	—	6,595	—	—	6,031	—	—	—	437,059	—
Water Services	—	—	—	335,451	—	—	7,126	—	678,327	385,369
Total Operating Revenues	4,120,937	126,296	680,888	3,228,374	190,951	34,347	2,970,400	—	23,667,722	6,663,801
Operating Expenses										
Source of Supply	—	—	—	—	—	—	1,113,653	—	9,946,720	—
Pumping	3,041,575	—	124,736	—	28,029	13,847	—	—	787,444	—
Water Treatment	160,398	8,948	17,389	—	—	—	22,739	—	—	—
Administration and General	2,132,326	134,621	513,755	386,896	79,055	22,428	1,893,769	250	3,580,276	1,341,338
Customer Accounts	3,374	—	—	—	21,285	—	—	—	913,386	—
Transmission and Distribution	—	—	—	950,537	10,643	—	787,719	—	5,315,147	363,549
Depreciation and Amortization	1,080,471	27,450	180,469	556,644	31,205	17,394	691,882	—	4,669,579	—
Other Operating Expenses	—	—	—	—	875	—	(695,651)	—	—	—
Total Operating Expenses	6,418,144	171,019	836,349	1,894,077	171,092	53,669	3,814,111	250	25,212,552	1,704,887
Operating Income (Loss)	(2,297,207)	(44,723)	(155,461)	1,334,297	19,859	(19,322)	(843,711)	(250)	(1,544,830)	4,958,914
Non-Operating Revenues										
Interest Income	170,749	—	3,915	41,700	309	13	32,213	10	252,522	—
Rents, Leases, and Franchises	—	—	—	—	—	—	2,500	—	41,213	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	—	7,850	34,798	395,181	—	23,236	897,517	—	1,248,317	—
Voter Approved Taxes	—	4,289	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	77,910	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	203	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	100	489	5,232	—	145	78,300	—	10,452	—
Other Governmental Agencies	67,670	12,209	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	2,876	—	—	—	—	30,955	—	691,425	—
Total Non-Operating Revenues	238,419	27,324	117,315	442,113	309	23,394	1,041,485	10	2,243,929	—
Non-Operating Expenses										
Interest Expense	203,926	3,000	—	763,068	—	—	472	—	1,171,439	—
Other Non-Operating Expenses	—	—	—	—	—	—	108,428	—	291,195	—
Total Non-Operating Expenses	\$203,926	\$3,000	\$—	\$763,068	\$—	\$—	\$108,900	\$—	\$1,462,634	\$—
Non-Operating Income (Loss)	34,493	24,324	117,315	(320,955)	309	23,394	932,585	10	781,295	—
Income (Loss) Before Operating Transfers	(2,262,714)	(20,399)	(38,146)	1,013,342	20,168	4,072	88,874	(240)	(763,535)	4,958,914
Operating Transfers In	1,008,178	—	60,000	—	—	—	—	—	—	—
Operating Transfers Out	1,002,187	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(2,256,723)	\$(20,399)	\$21,854	\$1,013,342	\$20,168	\$4,072	\$88,874	\$(240)	\$(763,535)	\$4,958,914

Table 8. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Water Activity Revenues and Expenses by Special District in Alphabetical Order

	Yucaipa Valley Water District	Yuima Municipal Water District	Zone 7 Water Agency	State Total
Operating Revenues				
Water Sales				
Residential	\$8,786,848	\$—	\$—	\$1,752,511,135
Business	—	—	—	278,016,470
Industrial	—	—	—	88,956,882
Irrigation	303,952	6,016,478	632,322	803,192,550
Sales for Resale	—	—	31,150,747	2,423,480,551
All Other Sales	593,310	499,075	2,448	229,428,526
Water Services	—	165,479	14,226,004	1,067,761,993
Total Operating Revenues	9,684,110	6,681,032	46,011,521	6,643,348,107
Operating Expenses				
Source of Supply	965,784	2,742,149	27,676,513	2,742,633,863
Pumping	1,465,920	1,103,924	—	301,701,733
Water Treatment	770,865	108,982	10,711,464	434,389,642
Administration and General	4,140,964	1,522,349	9,415,988	1,198,149,070
Customer Accounts	—	118,984	—	96,299,672
Transmission and Distribution	890,494	359,224	3,666,183	750,764,486
Depreciation and Amortization	3,743,344	469,758	4,682,019	1,208,277,566
Other Operating Expenses	266,665	21,562	5,387,758	266,954,411
Total Operating Expenses	12,244,036	6,446,932	61,539,925	6,999,170,443
Operating Income (Loss)	(2,559,926)	234,100	(15,528,404)	(355,822,336)
Non-Operating Revenues				
Interest Income	4,954	46,694	704,257	156,201,024
Rents, Leases, and Franchises	—	70,901	31,000	33,175,546
Taxes and Assessments				
Current Secured and Unsecured (1%)	2,133,305	371,465	—	315,292,368
Voter Approved Taxes	—	—	9,584,937	381,381,311
Property Assessments	—	6,344	—	62,945,999
Special Assessments	—	—	—	2,712,449
Prior Year and Penalties	—	6,352	275,475	11,144,986
Intergovernmental				
Federal	—	—	—	51,731,235
State	33,038	3,690	357,131	69,703,393
Other Governmental Agencies	—	—	87,008	85,957,377
Other Non-Operating Revenues	60,457	17,249	—	232,201,985
Total Non-Operating Revenues	2,231,754	522,695	11,039,808	1,402,447,673
Non-Operating Expenses				
Interest Expense	2,031,324	88,205	—	654,930,986
Other Non-Operating Expenses	92,061	—	—	139,236,335
Total Non-Operating Expenses	\$2,123,385	\$88,205	\$—	\$794,167,321
Non-Operating Income (Loss)	108,369	434,490	11,039,808	608,280,352
Income (Loss) Before Operating Transfers	(2,451,557)	668,590	(4,488,596)	252,458,016
Operating Transfers In	—	—	—	127,382,464
Operating Transfers Out	—	—	—	91,442,633
Net Income (Loss)	\$(2,451,557)	\$668,590	\$(4,488,596)	\$288,397,847

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11
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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$640,906	\$—	\$—	\$640,906	\$8,941,225	\$—	\$—	\$8,941,225
Voter Approved Taxes	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	31,535,974	—	—	31,535,974
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	448,264	—	—	448,264
Prior Year and Penalties	(164)	—	—	(164)	112,124	—	—	112,124
Licenses, Permits, and Franchises	132,006,484	—	—	132,006,484	79,921	—	—	79,921
Fines, Forfeits, and Penalties	16,597,246	—	—	16,597,246	281,950	—	—	281,950
Revenue From Use of Money and Property								
Interest Income	10,245,128	153,405	—	10,398,533	293,357	—	—	293,357
Rents, Concessions, and Royalties	380,431	807,106	—	1,187,537	81,478	—	—	81,478
Intergovernmental								
Federal	39,089,648	—	—	39,089,648	1,149,454	—	—	1,149,454
State	205,701,077	—	—	205,701,077	651,333	—	—	651,333
Other Governmental Agencies	13,056,396	—	—	13,056,396	13,186,138	—	—	13,186,138
Charges for Current Services	98,642,784	—	—	98,642,784	44,861,421	—	—	44,861,421
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	65,308,344	—	—	65,308,344	7,410,323	—	—	7,410,323
Total Revenues	\$581,668,280	\$960,511	\$—	\$582,628,791	\$109,032,962	\$—	\$—	\$109,032,962
Expenditures								
Salaries, Wages, and Benefits	\$195,197,883	\$—	\$—	\$195,197,883	\$29,252,216	\$—	\$—	\$29,252,216
Services and Supplies	234,311,847	—	—	234,311,847	50,766,730	—	—	50,766,730
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	11,014,083	2,230,000	—	13,244,083	187,463	—	—	187,463
Interest Expense	2,671,734	1,179,256	—	3,850,990	103,516	—	—	103,516
Fixed Assets	7,504,405	42,942	—	7,547,347	1,638,605	—	2,256,996	3,895,601
Other Expenditures	82,123,883	11,845	—	82,135,728	4,028,362	—	—	4,028,362
Total Expenditures	\$532,823,835	\$3,464,043	\$—	\$536,287,878	\$85,976,892	\$—	\$2,256,996	\$88,233,888
Revenues Over (Under) Expenditures	\$48,844,445	\$(2,503,532)	\$—	\$46,340,913	\$23,056,070	\$—	\$(2,256,996)	\$20,799,074
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$34,261	\$—	\$—	\$34,261	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	10,739	—	—	10,739	—	—	—	—
Other Financing (Uses)	—	—	—	—	2,511,814	—	—	2,511,814
Operating Transfers In	24,823,378	—	—	24,823,378	914,170	—	—	914,170
Operating Transfers Out	24,823,378	—	—	24,823,378	6,846,554	—	—	6,846,554
Total Other Financing Sources (Uses)	\$45,000	\$—	\$—	\$45,000	\$(8,444,198)	\$—	\$—	\$(8,444,198)
Revenues/Sources Over (Under) Expenditures/Uses	\$48,889,445	\$(2,503,532)	\$—	\$46,385,913	\$14,611,872	\$—	\$(2,256,996)	\$12,354,876

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$35,046,421	\$—	\$—	\$35,046,421
Voter Approved Taxes	—	—	—	—	(6,957)	—	—	(6,957)
Property Assessments	222,738	—	—	222,738	286,833	—	—	286,833
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	234,792	—	—	234,792
Licenses, Permits, and Franchises	2,484,443	—	—	2,484,443	479,255	—	—	479,255
Fines, Forfeits, and Penalties	—	—	—	—	688	—	—	688
Revenue From Use of Money and Property								
Interest Income	77,051	—	—	77,051	3,861,216	257	68,996	3,930,469
Rents, Concessions, and Royalties	249	—	—	249	464,905	—	—	464,905
Intergovernmental								
Federal	—	—	—	—	54,903	—	—	54,903
State	7,171	—	—	7,171	457,006	—	—	457,006
Other Governmental Agencies	6,060,458	—	—	6,060,458	948,498	—	3,462	951,960
Charges for Current Services	6,145,467	—	—	6,145,467	27,162,274	—	—	27,162,274
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	644,563	—	—	644,563	2,728,692	—	208,788	2,937,480
Total Revenues	\$15,642,140	\$—	\$—	\$15,642,140	\$71,718,526	\$257	\$281,246	\$72,000,029
Expenditures								
Salaries, Wages, and Benefits	\$7,211,046	\$—	\$—	\$7,211,046	\$36,630,514	\$—	\$—	\$36,630,514
Services and Supplies	5,407,756	—	—	5,407,756	20,630,642	—	—	20,630,642
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	101,240	—	—	101,240	449,829	80,000	—	529,829
Interest Expense	—	—	—	—	216,910	63,650	—	280,560
Fixed Assets	72,780	—	—	72,780	3,890,908	—	388,716	4,279,624
Other Expenditures	4,633	—	—	4,633	370,483	2,030	241,755	614,268
Total Expenditures	\$12,797,455	\$—	\$—	\$12,797,455	\$62,189,286	\$145,680	\$630,471	\$62,965,437
Revenues Over (Under) Expenditures	\$2,844,685	\$—	\$—	\$2,844,685	\$9,529,240	\$(145,423)	\$(349,225)	\$9,034,592
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$81,644	\$—	\$—	\$81,644
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	63,914	—	—	63,914
Other Financing (Uses)	515	—	—	515	92,432	—	—	92,432
Operating Transfers In	—	—	—	—	310,918	150,000	942,827	1,403,745
Operating Transfers Out	—	—	—	—	1,177,437	—	196,308	1,373,745
Total Other Financing Sources (Uses)	\$(515)	\$—	\$—	\$(515)	\$(813,393)	\$150,000	\$746,519	\$83,126
Revenues/Sources Over (Under) Expenditures/Uses	\$2,844,170	\$—	\$—	\$2,844,170	\$8,715,847	\$4,577	\$397,294	\$9,117,718

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$11,977,790	\$25	\$—	\$11,977,815	\$—	\$—	\$—	\$—
Voter Approved Taxes	309,975	35,044	—	345,019	—	—	—	—
Property Assessments	25,247,350	442,225	—	25,689,575	—	2,185,784	—	2,185,784
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	134,622	15,652,025	—	15,786,647
Prior Year and Penalties	105,622	54	—	105,676	—	—	—	—
Licenses, Permits, and Franchises	2,898,194	—	—	2,898,194	6,468	—	—	6,468
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property								
Interest Income	1,253,772	1,835	5,916	1,261,523	10,998,430	173,769,916	3,986,380	188,754,726
Rents, Concessions, and Royalties	40,887	—	—	40,887	105,987,603	1,685,558,206	—	1,791,545,809
Intergovernmental								
Federal	2,815,457	—	—	2,815,457	—	2,951,795	—	2,951,795
State	476,353	44	—	476,397	10,946,100	—	—	10,946,100
Other Governmental Agencies	3,740,494	—	38,108	3,778,602	24,478,296	140,812,284	8,512,004	173,802,584
Charges for Current Services	29,140,524	—	—	29,140,524	20,627,375	201,299	—	20,828,674
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	14,920,537	1,113	—	14,921,650	2,406,899	99,899,491	3,764,498	106,070,888
Total Revenues	\$92,926,955	\$480,340	\$44,024	\$93,451,319	\$175,585,793	\$2,121,030,800	\$16,262,882	\$2,312,879,475
Expenditures								
Salaries, Wages, and Benefits	\$14,202,204	\$—	\$—	\$14,202,204	\$19,285,868	\$—	\$—	\$19,285,868
Services and Supplies	52,497,043	—	—	52,497,043	35,442,612	—	—	35,442,612
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	543,115	467,444	—	1,010,559	44,569,031	1,446,213,204	—	1,490,782,235
Interest Expense	106,429	41,065	—	147,494	19,741,491	1,177,879,250	—	1,197,620,741
Fixed Assets	9,580,390	—	414,427	9,994,817	74,909,266	41,362,493	137,657,256	253,929,015
Other Expenditures	15,235,578	203	—	15,235,781	60,283,158	79,880,886	151,360,849	291,524,893
Total Expenditures	\$92,164,759	\$508,712	\$414,427	\$93,087,898	\$254,231,426	\$2,745,335,833	\$289,018,105	\$3,288,585,364
Revenues Over (Under) Expenditures	\$762,196	\$(28,372)	\$(370,403)	\$363,421	\$(78,645,633)	\$(624,305,033)	\$(272,755,223)	\$(975,705,889)
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$922,446	\$—	\$—	\$922,446	\$205,153,425	\$—	\$136,698,868	\$341,852,293
Proceeds of Refunding Debt	—	—	—	—	—	590,876,471	—	590,876,471
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	309,059,677	—	309,059,677
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	151,750	—	—	151,750	5,484,597	154,723,733	3,139,018	163,347,348
Other Financing (Uses)	37,781	—	—	37,781	141,662,901	39,093,449	21,127,135	201,883,485
Operating Transfers In	1,132,243	26,349	65,709	1,224,301	28,693,566	191,642,893	33,568,590	253,905,049
Operating Transfers Out	1,307,851	—	27,000	1,334,851	30,730,721	185,946,390	37,229,395	253,906,506
Total Other Financing Sources (Uses)	\$860,807	\$26,349	\$38,709	\$925,865	\$66,937,966	\$403,143,581	\$115,049,946	\$585,131,493
Revenues/Sources Over (Under) Expenditures/Uses	\$1,623,003	\$(2,023)	\$(331,694)	\$1,289,286	\$(11,707,667)	\$(221,161,452)	\$(157,705,277)	\$(390,574,396)

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$1,787,520,238	\$445,671	\$—	\$1,787,965,909	\$418,363,071	\$2	\$—	\$418,363,073
Voter Approved Taxes	1,645,257	13,678	—	1,658,935	9,229,509	—	—	9,229,509
Property Assessments	166,907,927	—	—	166,907,927	102,645,539	20,268,530	—	122,914,069
Special Assessments (Mello/Roos, Mark/Roos)	3,329,721	—	—	3,329,721	63,764	—	—	63,764
Prior Year and Penalties	5,863,141	137	—	5,863,278	3,816,368	13	—	3,816,381
Licenses, Permits, and Franchises	18,205,846	—	—	18,205,846	1,409,860	—	—	1,409,860
Fines, Forfeits, and Penalties	5,960,781	—	—	5,960,781	1,844,261	—	—	1,844,261
Revenue From Use of Money and Property								
Interest Income	8,369,076	360,403	745,824	9,475,303	13,241,540	2,535,864	915,499	16,692,903
Rents, Concessions, and Royalties	3,249,474	—	—	3,249,474	12,242,598	—	—	12,242,598
Intergovernmental								
Federal	25,006,428	—	1,843,710	26,850,138	14,162,612	—	—	14,162,612
State	53,089,363	2,113	524,038	53,615,514	77,022,715	—	62,212,464	139,235,179
Other Governmental Agencies	100,738,934	—	3,966,987	104,705,921	50,810,547	—	36,907,776	87,718,323
Charges for Current Services	423,895,599	—	—	423,895,599	225,934,980	—	—	225,934,980
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	97,912,507	—	1,852,174	99,764,681	32,955,198	668,153	4,580,100	38,203,451
Total Revenues	\$2,701,694,292	\$822,002	\$8,932,733	\$2,711,449,027	\$963,742,562	\$23,472,562	\$104,615,839	\$1,091,830,963
Expenditures								
Salaries, Wages, and Benefits	\$2,055,785,626	\$—	\$—	\$2,055,785,626	\$216,756,450	\$—	\$—	\$216,756,450
Services and Supplies	495,915,674	—	—	495,915,674	544,792,221	—	—	544,792,221
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	22,660,918	5,570,884	—	28,231,802	34,024,366	19,394,380	—	53,418,746
Interest Expense	13,719,587	4,795,814	—	18,515,401	8,178,691	26,650,609	—	34,829,300
Fixed Assets	101,762,658	—	33,183,577	134,946,235	63,989,475	—	11,796,076	75,785,551
Other Expenditures	51,050,848	620,075	10,445,753	62,116,676	40,182,532	133,863	105,972,066	146,288,461
Total Expenditures	\$2,740,895,311	\$10,986,773	\$43,629,330	\$2,795,511,414	\$907,923,735	\$46,178,852	\$117,768,142	\$1,071,870,729
Revenues Over (Under) Expenditures	\$(39,201,019)	\$(10,164,771)	\$(34,696,597)	\$(84,062,387)	\$55,818,827	\$(22,706,290)	\$(13,152,303)	\$19,960,234
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$25,154,287	\$—	\$—	\$25,154,287	\$100,001	\$—	\$6,750,000	\$6,850,001
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	4,050,000	4,050,000	—	—	—	—
Other Financing Sources	5,257,026	—	10,750	5,267,776	38,037,777	—	100	38,037,877
Other Financing (Uses)	30,827,967	—	40,679	30,868,646	2,706,208	—	650,000	3,356,208
Operating Transfers In	23,871,203	4,787,374	17,557,471	46,216,048	26,135,969	26,179,825	23,268,133	75,583,927
Operating Transfers Out	51,095,333	175,779	1,192,768	52,463,880	80,678,441	7,090,906	2,660,612	90,429,959
Total Other Financing Sources (Uses)	\$(27,640,784)	\$4,611,595	\$20,384,774	\$(2,644,415)	\$(19,110,902)	\$19,088,919	\$26,707,621	\$26,685,638
Revenues/Sources Over (Under) Expenditures/Uses	\$(66,841,803)	\$(5,553,176)	\$(14,311,823)	\$(86,706,802)	\$36,707,925	\$(3,617,371)	\$13,555,318	\$46,645,872

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$675,585	\$—	\$—	\$675,585	\$22,952,432	\$—	\$—	\$22,952,432
Voter Approved Taxes	—	—	—	—	87,117	5,837,236	—	5,924,353
Property Assessments	795,155	—	—	795,155	354,214	—	—	354,214
Special Assessments (Mello/Roos, Mark/Roos)	397,814	—	—	397,814	—	—	—	—
Prior Year and Penalties	2,332	—	—	2,332	9,597	—	—	9,597
Licenses, Permits, and Franchises	5,784,854	—	—	5,784,854	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property								
Interest Income	9,606,142	63,479	4,145	9,673,766	2,364,870	310,831	997,861	3,673,562
Rents, Concessions, and Royalties	31,958,913	—	—	31,958,913	10,168,107	—	—	10,168,107
Intergovernmental								
Federal	524,163,818	—	—	524,163,818	—	—	—	—
State	412,630,017	—	—	412,630,017	417,696	82,997	—	500,693
Other Governmental Agencies	111,518,089	2,503,738	121,404	114,143,231	110,686,236	—	669,585	111,355,821
Charges for Current Services	208,056,013	—	—	208,056,013	377,907,093	—	—	377,907,093
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	9,333,386	—	182,231	9,515,617	1,528,321	—	—	1,528,321
Total Revenues	\$1,314,922,118	\$2,567,217	\$307,780	\$1,317,797,115	\$526,475,683	\$6,231,064	\$1,667,446	\$534,374,193
Expenditures								
Salaries, Wages, and Benefits	\$212,237,951	\$—	\$—	\$212,237,951	\$19,440,386	\$—	\$—	\$19,440,386
Services and Supplies	908,935,966	—	—	908,935,966	372,653,943	—	—	372,653,943
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	4,468,763	393,937	—	4,862,700	188,818	205,000	—	393,818
Interest Expense	1,199,100	904,188	—	2,103,288	1,807,602	6,647,828	—	8,455,430
Fixed Assets	22,493,840	846,918	82,533	23,423,291	2,970,597	—	—	2,970,597
Other Expenditures	142,090,750	—	172,806	142,263,556	23,591,406	51,641	6,301,697	29,944,744
Total Expenditures	\$1,291,426,370	\$2,145,043	\$255,339	\$1,293,826,752	\$420,652,752	\$6,904,469	\$6,301,697	\$433,858,918
Revenues Over (Under) Expenditures	\$23,495,748	\$422,174	\$52,441	\$23,970,363	\$105,822,931	\$(673,405)	\$(4,634,251)	\$100,515,275
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$6,745,694	\$—	\$—	\$6,745,694	\$136,860,000	\$—	\$—	\$136,860,000
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	334,956	—	—	334,956	—	—	—	—
Other Financing Sources	21,712,589	—	—	21,712,589	—	—	—	—
Other Financing (Uses)	23,264,623	—	—	23,264,623	54,238	1,428,990	—	1,483,228
Operating Transfers In	1,666,939	—	67,324	1,734,263	—	—	136,860,000	136,860,000
Operating Transfers Out	1,029,289	54,835	6,000	1,090,124	136,860,000	—	—	136,860,000
Total Other Financing Sources (Uses)	\$6,166,266	\$(54,835)	\$61,324	\$6,172,755	\$(54,238)	\$(1,428,990)	\$136,860,000	\$135,376,772
Revenues/Sources Over (Under) Expenditures/Uses	\$29,662,014	\$367,339	\$113,765	\$30,143,118	\$105,768,693	\$(2,102,395)	\$132,225,749	\$235,892,047

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$2,218,126	\$—	\$—	\$2,218,126	\$55,119,469	\$—	\$—	\$55,119,469
Voter Approved Taxes	—	—	—	—	1,989,149	1,276,933	—	3,266,082
Property Assessments	26,237,898	—	—	26,237,898	22,173,864	—	—	22,173,864
Special Assessments (Mello/Roos, Mark/Roos)	1,432,811	—	—	1,432,811	1,034,625	277,120	—	1,311,745
Prior Year and Penalties	6,734	—	—	6,734	394,552	—	—	394,552
Licenses, Permits, and Franchises	34,810	—	—	34,810	—	—	—	—
Fines, Forfeits, and Penalties	1,663	—	—	1,663	1,295,112	—	—	1,295,112
Revenue From Use of Money and Property								
Interest Income	716,833	72	—	716,905	660,612	9,724	23,169	693,505
Rents, Concessions, and Royalties	1,744,523	—	—	1,744,523	533,476	—	—	533,476
Intergovernmental								
Federal	454,146	—	—	454,146	5,509,848	—	—	5,509,848
State	41,742,539	—	—	41,742,539	8,044,798	8,570	—	8,053,368
Other Governmental Agencies	353,642	—	—	353,642	7,817,739	—	—	7,817,739
Charges for Current Services	3,666,949	—	—	3,666,949	7,971,122	—	—	7,971,122
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	3,075,278	—	—	3,075,278	5,721,987	—	—	5,721,987
Total Revenues	\$81,685,952	\$72	\$—	\$81,686,024	\$118,266,353	\$1,572,347	\$23,169	\$119,861,869
Expenditures								
Salaries, Wages, and Benefits	\$6,435,663	\$—	\$—	\$6,435,663	\$65,241,852	\$—	\$—	\$65,241,852
Services and Supplies	67,401,120	—	—	67,401,120	42,358,926	—	—	42,358,926
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	4,839,392	475,000	—	5,314,392	335,573	1,250,000	—	1,585,573
Interest Expense	2,011,363	33,395	—	2,044,758	317,248	444,673	—	761,921
Fixed Assets	6,660,167	—	—	6,660,167	7,171,906	—	—	7,171,906
Other Expenditures	138,198	—	—	138,198	5,286,331	12,888	1,665	5,300,884
Total Expenditures	\$87,485,903	\$508,395	\$—	\$87,994,298	\$120,711,836	\$1,707,561	\$1,665	\$122,421,062
Revenues Over (Under) Expenditures	\$(5,799,951)	\$(508,323)	\$—	\$(6,308,274)	\$(2,445,483)	\$(135,214)	\$21,504	\$(2,559,193)
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$5,387,069	\$—	\$—	\$5,387,069	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	625,129	—	—	625,129	261,683	—	—	261,683
Other Financing (Uses)	1,004,505	—	—	1,004,505	—	—	—	—
Operating Transfers In	1,457	508,395	475,009	984,861	438,149	—	197,300	635,449
Operating Transfers Out	983,404	—	—	983,404	480,300	151,649	3,500	635,449
Total Other Financing Sources (Uses)	\$4,025,746	\$508,395	\$475,009	\$5,009,150	\$219,532	\$(151,649)	\$193,800	\$261,683
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,774,205)	\$72	\$475,009	\$(1,299,124)	\$(2,225,951)	\$(286,863)	\$215,304	\$(2,297,510)

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$31,930,770	\$—	\$—	\$31,930,770	\$2,292,081	\$—	\$—	\$2,292,081
Voter Approved Taxes	—	—	—	—	419,703	—	—	419,703
Property Assessments	28,253,213	—	—	28,253,213	862,516	—	—	862,516
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	313,580	—	—	313,580	44,723	—	—	44,723
Licenses, Permits, and Franchises	—	—	—	—	395,977	—	—	395,977
Fines, Forfeits, and Penalties	169,410	—	—	169,410	5,965	—	—	5,965
Revenue From Use of Money and Property								
Interest Income	1,651,298	755	722	1,652,775	2,139,405	15,752	73	2,155,230
Rents, Concessions, and Royalties	215,272	—	—	215,272	2,139,260	—	—	2,139,260
Intergovernmental								
Federal	115	—	—	115	19,357,580	—	—	19,357,580
State	325,019	—	—	325,019	30,962,709	—	—	30,962,709
Other Governmental Agencies	7,946,596	—	—	7,946,596	6,272,496	—	—	6,272,496
Charges for Current Services	5,039,251	—	—	5,039,251	8,596,461	1,828,155	—	10,424,616
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	2,610,222	—	—	2,610,222	17,865,234	3	—	17,865,237
Total Revenues	\$78,454,746	\$755	\$722	\$78,456,223	\$91,354,110	\$1,843,910	\$73	\$93,198,093
Expenditures								
Salaries, Wages, and Benefits	\$5,067,322	\$—	\$—	\$5,067,322	\$19,928,255	\$—	\$—	\$19,928,255
Services and Supplies	61,517,677	—	—	61,517,677	26,247,122	—	—	26,247,122
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	16,569	—	—	16,569	30,381	180,166	—	210,547
Interest Expense	5,932	—	—	5,932	22,261	—	—	22,261
Fixed Assets	424,496	—	—	424,496	367,513	—	4,875	372,388
Other Expenditures	3,072,272	—	—	3,072,272	81,339,372	—	—	81,339,372
Total Expenditures	\$70,104,268	\$—	\$—	\$70,104,268	\$127,934,904	\$180,166	\$4,875	\$128,119,945
Revenues Over (Under) Expenditures	\$8,350,478	\$755	\$722	\$8,351,955	\$(36,580,794)	\$1,663,744	\$(4,802)	\$(34,921,852)
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$53,924	\$—	\$—	\$53,924	\$500,000	\$—	\$—	\$500,000
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	9,187	—	—	9,187	—	—	—	—
Other Financing (Uses)	17,353	—	—	17,353	—	—	—	—
Operating Transfers In	2,484,449	—	33,000	2,517,449	1,097,220	—	7,209	1,104,429
Operating Transfers Out	5,633,997	—	500	5,634,497	2,004,879	223,652	—	2,228,531
Total Other Financing Sources (Uses)	\$(3,103,790)	\$—	\$32,500	\$(3,071,290)	\$(407,659)	\$(223,652)	\$7,209	\$(624,102)
Revenues/Sources Over (Under) Expenditures/Uses	\$5,246,688	\$755	\$33,222	\$5,280,665	\$(36,988,453)	\$1,440,092	\$2,407	\$(35,545,954)

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$4,266,998	\$—	\$—	\$4,266,998	\$4,607	\$—	\$—	\$4,607
Voter Approved Taxes	—	—	—	—	—	—	—	—
Property Assessments	64,786	—	—	64,786	14,950	—	—	14,950
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	155,566	—	—	155,566	257	—	—	257
Licenses, Permits, and Franchises	900	—	—	900	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	20,535	—	—	20,535
Revenue From Use of Money and Property								
Interest Income	117,711	—	1,916	119,627	86,692	163	—	86,855
Rents, Concessions, and Royalties	1,056,501	—	—	1,056,501	47,406,885	—	—	47,406,885
Intergovernmental								
Federal	515	—	—	515	1	—	—	1
State	240,472	—	—	240,472	72	—	—	72
Other Governmental Agencies	170,532	—	—	170,532	3,669,698	—	—	3,669,698
Charges for Current Services	43,263	—	—	43,263	4,693,964	—	—	4,693,964
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	597,757	—	8,891	606,648	300,655	—	—	300,655
Total Revenues	\$6,715,001	\$—	\$10,807	\$6,725,808	\$56,198,316	\$163	\$—	\$56,198,479
Expenditures								
Salaries, Wages, and Benefits	\$1,967,310	\$—	\$—	\$1,967,310	\$9,381,210	\$—	\$—	\$9,381,210
Services and Supplies	2,227,414	—	—	2,227,414	10,399,919	—	—	10,399,919
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	43,034	—	—	43,034	1,240,000	1,250,000	—	2,490,000
Interest Expense	32,290	—	—	32,290	1,239,003	507,735	—	1,746,738
Fixed Assets	3,956,149	—	33,480	3,989,629	48,381	—	—	48,381
Other Expenditures	200,720	—	—	200,720	4,629,092	—	—	4,629,092
Total Expenditures	\$8,426,917	\$—	\$33,480	\$8,460,397	\$26,937,605	\$1,757,735	\$—	\$28,695,340
Revenues Over (Under) Expenditures	\$(1,711,916)	\$—	\$(22,673)	\$(1,734,589)	\$29,260,711	\$(1,757,572)	\$—	\$27,503,139
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	15,305,968	—	—	15,305,968
Operating Transfers In	22,672	—	—	22,672	—	577,220	—	577,220
Operating Transfers Out	—	—	22,672	22,672	577,220	—	—	577,220
Total Other Financing Sources (Uses)	\$22,672	\$—	\$(22,672)	\$—	\$(15,883,188)	\$577,220	\$—	\$(15,305,968)
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,689,244)	\$—	\$(45,345)	\$(1,734,589)	\$13,377,523	\$(1,180,352)	\$—	\$12,197,171

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$69,565,685	\$—	\$—	\$69,565,685	\$49,690,089	\$—	\$—	\$49,690,089
Voter Approved Taxes	—	—	—	—	1,267,056	—	—	1,267,056
Property Assessments	49,114,235	—	—	49,114,235	12,459,922	—	—	12,459,922
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	1,524,363	—	1,524,363
Prior Year and Penalties	363,924	—	—	363,924	394,989	—	—	394,989
Licenses, Permits, and Franchises	—	—	—	—	170,351	—	—	170,351
Fines, Forfeits, and Penalties	3,860	—	—	3,860	480,988	—	—	480,988
Revenue From Use of Money and Property								
Interest Income	1,823,712	—	25,092	1,848,804	286,567	52,791	80,678	420,036
Rents, Concessions, and Royalties	223,673	—	—	223,673	1,160,678	—	—	1,160,678
Intergovernmental								
Federal	74,082	—	—	74,082	11,479,978	—	—	11,479,978
State	1,285,574	—	—	1,285,574	2,539,721	—	—	2,539,721
Other Governmental Agencies	5,465,749	—	—	5,465,749	13,574,757	—	308,752	13,883,509
Charges for Current Services	12,779,774	—	—	12,779,774	5,333,447	—	—	5,333,447
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	6,183,436	—	15,240	6,198,676	1,401,769	—	—	1,401,769
Total Revenues	\$146,883,704	\$—	\$40,332	\$146,924,036	\$100,240,312	\$1,577,154	\$389,430	\$102,206,896
Expenditures								
Salaries, Wages, and Benefits	\$87,625,293	\$—	\$—	\$87,625,293	\$45,095,369	\$—	\$—	\$45,095,369
Services and Supplies	42,577,562	—	—	42,577,562	35,377,873	—	—	35,377,873
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	919,133	—	—	919,133	1,014,253	235,000	—	1,249,253
Interest Expense	593,535	—	—	593,535	114,171	1,071,213	—	1,185,384
Fixed Assets	6,279,030	—	684,914	6,963,944	17,835,745	—	42,709	17,878,454
Other Expenditures	2,696,778	—	308,453	3,005,231	7,849,991	—	46,698	7,896,689
Total Expenditures	\$140,691,331	\$—	\$993,367	\$141,684,698	\$107,287,402	\$1,306,213	\$89,407	\$108,683,022
Revenues Over (Under) Expenditures	\$6,192,373	\$—	\$(953,035)	\$5,239,338	\$(7,047,090)	\$270,941	\$300,023	\$(6,476,126)
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$6,140,507	\$—	\$—	\$6,140,507
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	187,924	—	—	187,924	—	—	—	—
Other Financing (Uses)	1,338,115	—	40,362	1,378,477	—	—	—	—
Operating Transfers In	344,361	—	44,296	388,657	1,674,841	—	—	1,674,841
Operating Transfers Out	137,704	—	71,057	208,761	1,201,978	132,325	—	1,334,303
Total Other Financing Sources (Uses)	\$(943,534)	\$—	\$(67,123)	\$(1,010,657)	\$6,613,370	\$(132,325)	\$—	\$6,481,045
Revenues/Sources Over (Under) Expenditures/Uses	\$5,248,839	\$—	\$(1,020,158)	\$4,228,681	\$(433,720)	\$138,616	\$300,023	\$4,919

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$324,198,344	\$742,170	\$—	\$324,940,514	\$4,042,108	\$—	\$—	\$4,042,108
Voter Approved Taxes	2,763,530	28,234,946	—	30,998,476	—	—	—	—
Property Assessments	58,789,780	1,079,162	—	59,868,942	1,692,784	—	—	1,692,784
Special Assessments (Mello/Roos, Mark/Roos)	1,347,572	618,968	—	1,966,540	—	—	—	—
Prior Year and Penalties	7,834,040	152,449	—	7,986,489	80,645	—	—	80,645
Licenses, Permits, and Franchises	4,805,979	—	—	4,805,979	151,826	—	—	151,826
Fines, Forfeits, and Penalties	3,727,947	—	—	3,727,947	—	—	—	—
Revenue From Use of Money and Property								
Interest Income	9,958,093	468,158	1,270,689	11,696,940	818,647	—	57,270	875,917
Rents, Concessions, and Royalties	40,142,751	—	—	40,142,751	1,134,566	—	—	1,134,566
Intergovernmental								
Federal	2,673,266	100,000	7,843,384	10,616,650	9,250,622	—	2,589,000	11,839,622
State	27,199,441	360,820	18,305,879	45,866,140	16,412,588	—	807,914	17,220,502
Other Governmental Agencies	61,041,673	5,572	4,068,063	65,115,308	9,749,609	—	7,287,273	17,036,882
Charges for Current Services	211,595,727	—	—	211,595,727	3,744,510	—	—	3,744,510
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	14,130,344	81,795	7,033,209	21,245,348	4,713,501	—	273,567	4,987,068
Total Revenues	\$770,208,487	\$31,844,040	\$38,521,224	\$840,573,751	\$51,791,406	\$—	\$11,015,024	\$62,806,430
Expenditures								
Salaries, Wages, and Benefits	\$311,528,051	\$—	\$—	\$311,528,051	\$16,077,330	\$—	\$—	\$16,077,330
Services and Supplies	265,264,578	—	—	265,264,578	33,284,388	—	—	33,284,388
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	7,810,620	60,028,966	—	67,839,586	1,228,273	—	—	1,228,273
Interest Expense	3,010,006	21,376,133	—	24,386,139	32,865	—	—	32,865
Fixed Assets	85,509,406	—	70,261,685	155,771,091	647,916	—	9,019,318	9,667,234
Other Expenditures	35,946,018	193,218	11,313,215	47,452,451	2,914,395	—	325,557	3,239,952
Total Expenditures	\$709,068,679	\$81,598,317	\$81,574,900	\$872,241,896	\$54,185,167	\$—	\$9,344,875	\$63,530,042
Revenues Over (Under) Expenditures	\$61,139,808	\$(49,754,277)	\$(43,053,676)	\$(31,668,145)	\$(2,393,761)	\$—	\$1,670,149	\$(723,612)
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$28,837,708	\$—	\$5,971,404	\$34,809,112	\$1,193,273	\$—	\$—	\$1,193,273
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	701,661	701,661	—	—	—	—
Other Financing Sources	13,051,582	—	1,087,000	14,138,582	30,000	—	—	30,000
Other Financing (Uses)	13,673,421	315,909	1,555,227	15,544,557	30,000	—	—	30,000
Operating Transfers In	29,420,002	45,937,013	33,011,703	108,368,718	3,416,657	—	—	3,416,657
Operating Transfers Out	65,656,549	324,144	36,684,963	102,665,656	150,000	—	3,266,657	3,416,657
Total Other Financing Sources (Uses)	\$(8,020,678)	\$45,296,960	\$2,531,578	\$39,807,860	\$4,459,930	\$—	\$(3,266,657)	\$1,193,273
Revenues/Sources Over (Under) Expenditures/Uses	\$53,119,130	\$(4,457,317)	\$(40,522,098)	\$8,139,715	\$2,066,169	\$—	\$(1,596,508)	\$469,661

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$6,137,470	\$—	\$—	\$6,137,470
Voter Approved Taxes	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	20,844,430	—	—	20,844,430
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	866,805	—	—	866,805
Prior Year and Penalties	—	—	—	—	295,887	—	—	295,887
Licenses, Permits, and Franchises	—	—	—	—	12,601	—	—	12,601
Fines, Forfeits, and Penalties	—	—	—	—	3,020	—	—	3,020
Revenue From Use of Money and Property								
Interest Income	101,088,082	—	—	101,088,082	3,324,999	—	2,958	3,327,957
Rents, Concessions, and Royalties	2,098,632	—	—	2,098,632	3,352,488	—	—	3,352,488
Intergovernmental								
Federal	—	—	—	—	235,818	—	—	235,818
State	—	—	—	—	3,277,231	—	—	3,277,231
Other Governmental Agencies	179,653	—	—	179,653	7,543,737	—	236,697	7,780,434
Charges for Current Services	13,425,852	—	—	13,425,852	7,515,040	—	—	7,515,040
Self Insurance Member Contributions and Claim Adjustments	3,975,543,874	—	—	3,975,543,874	—	—	—	—
Other Revenues	23,234,029	—	—	23,234,029	—	—	754	—
Total Revenues	\$4,115,570,122	\$—	\$—	\$4,115,570,122	\$157,045,253	\$—	\$240,409	\$157,285,662
Expenditures								
Salaries, Wages, and Benefits	\$78,785,662	\$—	\$—	\$78,785,662	\$39,651,425	\$—	\$—	\$39,651,425
Services and Supplies	1,421,304,185	—	—	1,421,304,185	44,803,097	—	—	44,803,097
Self-Insurance - Claims Paid	2,392,674,158	—	—	2,392,674,158	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	3,461,358	—	—	3,461,358	754,028	—	—	754,028
Interest Expense	356,536	—	—	356,536	96,345	—	—	96,345
Fixed Assets	3,535,548	—	—	3,535,548	7,425,653	—	644,018	8,069,671
Other Expenditures	205,541,645	—	—	205,541,645	17,318,266	—	138,998	17,457,264
Total Expenditures	\$4,105,659,092	\$—	\$—	\$4,105,659,092	\$110,048,814	\$—	\$783,016	\$110,831,830
Revenues Over (Under) Expenditures	\$9,911,030	\$—	\$—	\$9,911,030	\$46,996,439	\$—	\$(542,607)	\$46,453,832
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$146,200	\$—	\$—	\$146,200
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	123,211	—	—	123,211	1,828,174	—	—	1,828,174
Other Financing (Uses)	163,124	—	—	163,124	11,749	—	—	11,749
Operating Transfers In	—	—	—	—	1,988,031	—	661,194	2,649,225
Operating Transfers Out	—	—	—	—	3,289,555	—	247,085	3,536,640
Total Other Financing Sources (Uses)	\$(39,913)	\$—	\$—	\$(39,913)	\$661,101	\$—	\$414,109	\$1,075,210
Revenues/Sources Over (Under) Expenditures/Uses	\$9,871,117	\$—	\$—	\$9,871,117	\$47,657,540	\$—	\$(128,498)	\$47,529,042

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues								
Taxes and Assessments								
Current Secured and Unsecured (1%)	\$617,763	\$—	\$—	\$617,763	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—
Property Assessments	22,117	—	—	22,117	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	159,584	—	—	159,584	120,124	—	—	120,124
Prior Year and Penalties	36,882	—	—	36,882	5,459	—	—	5,459
Licenses, Permits, and Franchises	48,384	—	—	48,384	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property								
Interest Income	32,419	—	49,078	81,497	9,909	—	—	9,909
Rents, Concessions, and Royalties	114,482	—	—	114,482	—	—	—	—
Intergovernmental								
Federal	40,000	—	—	40,000	—	—	—	—
State	6,065	—	—	6,065	—	—	—	—
Other Governmental Agencies	—	—	—	—	30,000	—	—	30,000
Charges for Current Services	—	—	—	—	606,425	—	—	606,425
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	20,398	—	—	20,398	(12,311)	—	—	(12,311)
Total Revenues	\$1,098,094	\$—	\$49,078	\$1,147,172	\$759,606	\$—	\$—	\$759,606
Expenditures								
Salaries, Wages, and Benefits	\$203,192	\$—	\$—	\$203,192	\$10,825	\$—	\$—	\$10,825
Services and Supplies	406,427	—	—	406,427	452,595	—	—	452,595
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
Debt Service								
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—
Fixed Assets	105,371	—	52,409	157,780	49,150	—	—	49,150
Other Expenditures	28,398	—	(40,563)	(12,165)	—	—	—	—
Total Expenditures	\$743,388	\$—	\$11,846	\$755,234	\$512,570	\$—	\$—	\$512,570
Revenues Over (Under) Expenditures	\$354,706	\$—	\$37,232	\$391,938	\$247,036	\$—	\$—	\$247,036
Financing Sources (Uses)								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—
Other Financing (Uses)	36,913	—	—	36,913	—	—	—	—
Operating Transfers In	—	—	358,261	358,261	—	—	—	—
Operating Transfers Out	53,161	—	744,685	797,846	—	—	—	—
Total Other Financing Sources (Uses)	\$(90,074)	\$—	\$(386,424)	\$(476,498)	\$—	\$—	\$—	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$264,632	\$—	\$(349,192)	\$(84,560)	\$247,036	\$—	\$—	\$247,036

Table 9. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues				
Taxes and Assessments				
Current Secured and Unsecured (1%)	2,836,201,178	1,187,868	—	2,837,389,046
Voter Approved Taxes	17,704,339	35,397,837	—	53,102,176
Property Assessments	548,526,225	23,975,701	—	572,501,926
Special Assessments (Mello/Roos, Mark/Roos)	9,335,706	18,072,476	—	27,408,182
Prior Year and Penalties	20,071,050	152,653	—	20,223,703
Licenses, Permits, and Franchises	168,976,153	—	—	168,976,153
Fines, Forfeits, and Penalties	30,393,426	—	—	30,393,426
Revenue From Use of Money and Property				
Interest Income	183,025,561	177,743,405	8,236,266	369,005,232
Rents, Concessions, and Royalties	265,897,832	1,686,365,312	—	1,952,263,144
Intergovernmental				
Federal	655,518,291	3,051,795	12,276,094	670,846,180
State	893,435,060	454,544	81,850,295	975,739,899
Other Governmental Agencies	559,039,967	143,321,594	62,120,111	764,481,672
Charges for Current Services	1,747,385,315	2,029,454	—	1,749,414,769
Self Insurance Member Contributions and Claim Adjustments	3,975,543,874	—	—	3,975,543,874
Other Revenues	418,626,796	100,650,555	17,919,452	421,588,785
Total Revenues	12,329,680,773	2,192,403,194	182,402,218	14,704,486,185
Expenditures				
Salaries, Wages, and Benefits	3,492,998,903	—	—	3,492,998,903
Services and Supplies	4,774,977,317	—	—	4,774,977,317
Self-Insurance - Claims Paid	2,392,674,158	—	—	2,392,674,158
Debt Service				
Retirement of Long-Term Debt	139,900,240	1,537,973,981	—	1,677,874,221
Interest Expense	55,576,615	1,241,594,809	—	1,297,171,424
Fixed Assets	428,829,355	42,252,353	266,522,989	737,604,697
Other Expenditures	785,923,109	80,906,649	286,588,949	1,153,418,707
Total Expenditures	12,070,879,697	2,902,727,792	553,111,938	15,526,719,427
Revenues Over (Under) Expenditures	258,801,076	(710,324,598)	(370,709,720)	(822,233,242)
Financing Sources (Uses)				
Proceeds of Long-Term Debt	417,310,439	—	149,420,272	566,730,711
Proceeds of Refunding Debt	—	590,876,471	—	590,876,471
Payment to Refunded Debt Escrow Agent	—	309,059,677	—	309,059,677
Inception of Lease Purchase Agreements	334,956	—	4,751,661	5,086,617
Other Financing Sources	86,835,282	154,723,733	4,236,868	245,795,883
Other Financing (Uses)	232,739,627	40,838,348	23,413,403	296,991,378
Operating Transfers In	148,436,225	269,809,069	247,118,026	665,363,320
Operating Transfers Out	414,717,751	194,099,680	82,353,202	691,170,633
Total Other Financing Sources (Uses)	5,459,524	471,411,568	299,760,222	776,631,314
Revenues/Sources Over (Under) Expenditures/Uses	264,260,600	(238,913,030)	(70,949,498)	(45,601,928)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11
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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$16,332	\$16,869	\$1,940	\$—	\$—	\$—	\$—	\$4,977	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	11,747	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	301,746	—	—	—
Prior Year and Penalties	—	30	26	1	—	—	—	—	7	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	793	213	45	12	1,075	—	3,886	16,493	37	—
Rents, Concessions, and Royalties	—	—	—	—	157,958	—	—	—	—	1,837,187
Intergovernmental										
Federal	5,483	—	—	—	—	—	—	—	2	—
State	111,767	388	387	34	—	—	—	—	75	—
Other Governmental Agencies	—	—	—	—	50,000	—	—	1,510,176	1,515	—
Charges for Current Services	38,894	1,300	17,711	—	936,963	—	—	360,000	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	8,989	—	—	—	36,016	—	—	—	5,600	114,171
Total Revenues	165,926	18,263	35,038	1,987	1,182,012	—	305,632	1,886,669	23,960	1,951,358
Expenditures										
Salaries, Wages, and Benefits	—	9,706	—	—	719,187	—	—	—	—	—
Services and Supplies	175,863	5,115	37,314	1,613	516,488	3,896	—	1,590,181	23,447	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	2,870,000
Interest Expense	—	—	—	—	—	—	—	—	—	1,837,666
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	741,500	—	—	125,162
Total Expenditures	175,863	14,821	37,314	1,613	1,235,675	3,896	741,500	1,590,181	23,447	4,832,828
Revenues Over (Under) Expenditures	(9,937)	3,442	(2,276)	374	(53,663)	(3,896)	(435,868)	296,488	513	(2,881,470)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(9,937)	\$3,442	\$(2,276)	\$374	\$(53,663)	\$(3,896)	\$(435,868)	\$296,488	\$513	\$(2,881,470)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$27,663,442	\$22,860,892	\$1,556,812	\$149,663	\$—	\$223,596	\$—	\$75,618	\$7,926
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,860,144	—	—	—	—	77,426	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	12,130	10,648	—	—	—	—	—	47	—
Licenses, Permits, and Franchises	—	—	14,430	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	809	148,383	596,301	34,383	5,694	221,046	2,092	62	1,000	—
Rents, Concessions, and Royalties	—	—	545,562	—	—	—	—	100	—	—
Intergovernmental										
Federal	—	4,822	436,697	—	—	—	—	—	—	—
State	1,176,724	393,411	980,378	24,154	1,000	—	2,515	12,713	968	84
Other Governmental Agencies	—	1,723,958	2,981,203	8,210	962,502	—	—	—	—	—
Charges for Current Services	—	63,284,958	12,529,652	—	—	—	112,107	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	131,005,781	—	—	—	—
Other Revenues	—	1,015,393	46,576	—	—	—	—	2,834	2	—
Total Revenues	1,177,533	94,246,497	41,002,339	3,483,703	1,118,859	131,226,827	340,310	15,709	155,061	8,010
Expenditures										
Salaries, Wages, and Benefits	—	80,865,272	19,183,795	1,884,481	427,900	244,589	245,691	—	5,960	—
Services and Supplies	22,870	10,803,833	27,502,166	452,882	663,764	1,208,641	98,333	15,863	92,624	8,867
Self Insurance - Claims Paid	—	—	—	—	—	128,782,088	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	139,485	—	108,728	—	—	—	—	—	—
Interest Expense	—	—	—	2,124	—	—	—	—	—	—
Fixed Assets	—	2,044,640	571,885	—	—	—	85,000	50	19,673	—
Other Expenditures	1,154,663	666,888	997,059	—	—	—	—	—	11,035	—
Total Expenditures	1,177,533	94,520,118	48,254,905	2,448,215	1,091,664	130,235,318	429,024	15,913	129,292	8,867
Revenues Over (Under) Expenditures	—	(273,621)	(7,252,566)	1,035,488	27,195	991,509	(88,714)	(204)	25,769	(857)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$(273,621)	\$(7,252,566)	\$1,035,488	\$27,195	\$991,509	\$(88,714)	\$(204)	\$25,769	\$(857)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$2,528,125	\$—	\$426,733	\$120,147	\$15,022	\$124,041
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	8,338	—	—	—	—	—	10,347	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	2,743
Licenses, Permits, and Franchises	—	—	—	—	30,685	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,346,138	186	39	3,437,265	59,587	127	43,417	3,837	3,098	63,093
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	22,604	—	79,279	1,309	217	10,909
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	22,815	—	—	423,716	—	—	—	—	561,742
Self Insurance Contributions and Claim Adjustments	179,707,416	—	—	20,801,685	—	—	—	—	—	—
Other Revenues	1,263,578	500	—	852,134	186,109	—	—	19,570	—	8,790
Total Revenues	184,317,132	23,501	8,377	25,091,084	3,250,826	127	549,429	144,863	28,684	771,318
Expenditures										
Salaries, Wages, and Benefits	3,223,791	498	—	4,488,089	4,079,108	—	—	60,062	—	382,852
Services and Supplies	20,098,249	24,162	7,159	4,273,564	412,385	—	537,319	65,123	61,097	158,640
Self Insurance - Claims Paid	93,906,932	—	—	15,939,493	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	266,542	—	—	—	—	41,603
Interest Expense	—	—	—	—	41,692	—	—	—	—	15,968
Fixed Assets	—	—	—	—	—	—	—	—	—	107,738
Other Expenditures	61,010,023	—	—	—	—	—	—	—	—	—
Total Expenditures	178,238,995	24,660	7,159	24,701,146	4,799,727	—	537,319	125,185	61,097	706,801
Revenues Over (Under) Expenditures	6,078,137	(1,159)	1,218	389,938	(1,548,901)	127	12,110	19,678	(32,413)	64,517
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$6,078,137	\$(1,159)	\$1,218	\$389,938	\$(1,548,901)	\$127	\$12,110	\$19,678	\$(32,413)	\$64,517

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$68,094	\$1,592,626	\$—	\$72,738	\$59,794	\$83,582	\$73,330	\$—	\$—	\$17,814
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	699,602	12,000	—	—	—	—	—	—	535,628
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	79,897	—	39	—	40	35	—	—	29
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	19,420	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,870	9,560	298	5,819	1,282	206	73	2	2,336	13,230
Rents, Concessions, and Royalties	5,562	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	357	313	—	—	—
State	613	47,093	—	1,063	10,595	2,016	1,301	—	218,994	2,090
Other Governmental Agencies	—	—	—	—	—	6,600	—	—	—	444,330
Charges for Current Services	—	72,850	—	1,450	3,307	24,760	—	—	135,072	155,267
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	29,432	69,610	117	2,534	19,885	—	—	—	—	1,154,063
Total Revenues	105,571	2,571,238	12,415	83,643	94,863	117,561	75,052	2	375,822	2,322,451
Expenditures										
Salaries, Wages, and Benefits	11,474	1,873,531	—	39,535	46,891	64,141	—	—	154,200	842,195
Services and Supplies	105,239	551,318	31,676	17,841	113,910	22,487	80,755	—	115,647	937,343
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	20,935	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	2,144	—	—	—	—	—
Other Expenditures	—	—	—	4,370	—	—	—	—	—	—
Total Expenditures	116,713	2,424,849	31,676	61,746	183,880	86,628	80,755	—	269,847	1,779,538
Revenues Over (Under) Expenditures	(11,142)	146,389	(19,261)	21,897	(89,017)	30,933	(5,703)	2	105,975	542,913
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(11,142)	\$146,389	\$(19,261)	\$21,897	\$(89,017)	\$30,933	\$(5,703)	\$2	\$105,975	\$542,913

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Amador Resource Conservation District Resource Conservation	Amador-Tuolumne Community Action Agency Governmental Services	Ambrose Recreation and Park District Recreation and Park	American Canyon Fire Protection District Fire Protection	American Hills Estates Permanent Road Division Streets and Roads - Construction and Maintenance	American River Authority Local and Regional Planning or Development	American River Flood Control District Flood Control and Water Conservation	Anaheim Public Financing Authority Financing or Constructing Facilities	Anderson Cemetery District Cemetery	Anderson Fire Protection District Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$388,822	\$2,985,164	\$—	\$—	\$—	\$—	\$63,842	\$772,222
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	258,329	—	3,220	—	1,327,454	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	77,874	—	—	—	—	105	1,176
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,420	1,286	100	18,244	25	2,075	94,970	—	7,044	6,185
Rents, Concessions, and Royalties	—	38,648	143,105	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	6,952,625	—	77,268	—	—	—	—	—	15,581
State	232	527,633	972,448	18,566	—	—	—	—	1,213	14,815
Other Governmental Agencies	—	615,401	11,736	—	—	—	650,000	—	1,950	19,473
Charges for Current Services	—	878,620	141,740	643,259	—	—	—	—	9,725	125,452
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	155,264	793,845	43,322	48,522	14	8,000	189	—	45,997	206,782
Total Revenues	157,916	9,808,058	1,959,602	3,868,897	3,259	10,075	2,072,613	—	129,876	1,161,686
Expenditures										
Salaries, Wages, and Benefits	—	5,282,187	1,434,095	2,917,295	—	—	960,240	—	149,117	877,651
Services and Supplies	171,806	4,898,993	543,559	474,821	399	16,911	722,077	—	39,308	181,439
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	121,311
Interest Expense	—	11,631	—	—	—	—	—	—	—	—
Fixed Assets	—	188,008	26,526	126,813	—	—	115,774	—	—	83,159
Other Expenditures	—	—	—	—	—	—	—	—	662	—
Total Expenditures	171,806	10,380,819	2,004,180	3,518,929	399	16,911	1,798,091	—	189,087	1,263,560
Revenues Over (Under) Expenditures	(13,890)	(572,761)	(44,578)	349,968	2,860	(6,836)	274,522	—	(59,211)	(101,874)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	124,915,000	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	124,915,000	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	34,099
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	(34,099)
Revenues/Sources Over (Under) Expenditures/Uses	\$(13,890)	\$(572,761)	\$(44,578)	\$349,968	\$2,860	\$(6,836)	\$274,522	\$—	\$(59,211)	\$(135,973)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Anderson Springs Lighting District	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
	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Memorial	Fire Protection	Air Pollution Control	Pest Control	Resource Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$4,886	\$39,267	\$187,374	\$18,080	\$—	\$87,886	\$151,714	\$—	\$150,525	\$148,579
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,719	—	140,471	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	245	28	108	40	—	—	—	—	13,962	4,714
Licenses, Permits, and Franchises	—	—	—	—	—	—	1,266	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	8,951	—	—
Revenue From Use of Money and Property										
Interest Income	207	1,159	937	152	114	3,404	2,600	35,074	9,821	7
Rents, Concessions, and Royalties	—	—	—	2	12,850	—	—	—	—	900
Intergovernmental										
Federal	—	—	—	—	—	—	3,507	—	—	—
State	68	718	1,959	189	—	32,447	429	2,417,268	1,268	177,906
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	9,455	6,169	25,471	—	—	—	460,236	737,926	22,619
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	142,953	96	7,931	—	50,481	40,016	24,816	894
Total Revenues	8,125	50,627	479,971	44,030	20,895	123,737	209,997	2,961,545	938,318	355,619
Expenditures										
Salaries, Wages, and Benefits	—	26,826	74,975	29,261	6,254	10,551	54,030	—	605,261	109,232
Services and Supplies	4,350	13,094	175,264	12,054	8,618	104,833	158,276	1,975,237	198,315	239,276
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	33,138	—	—	—	3,000	—	—	6,000
Interest Expense	—	—	7,239	—	—	—	13,690	—	—	—
Fixed Assets	—	4,766	187,598	—	—	—	—	119,148	4,195	—
Other Expenditures	—	—	—	—	—	—	20,434	916,861	—	—
Total Expenditures	4,350	44,686	478,214	41,315	14,872	115,384	249,430	3,011,246	807,771	354,508
Revenues Over (Under) Expenditures	3,775	5,941	1,757	2,715	6,023	8,353	(39,433)	(49,701)	130,547	1,111
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$3,775	\$5,941	\$1,757	\$2,715	\$6,023	\$8,353	\$(39,433)	\$(49,701)	\$130,547	\$1,111

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Antelope Valley State Water Contractors Association Flood Control and Water Conservation	Apple Valley Fire Protection District Fire Protection	Aptos-La Selva Fire Protection Services Fire Protection	Aquatic Science Center Governmental Services	Arbuckle Cemetery District Cemetery	Arbuckle-College City Fire Protection District Fire Protection	Arcade Creek Recreation and Park District Recreation and Park	Arcata Fire Protection District Fire Protection	Arden Manor Recreation and Park District Recreation and Park	Arden Park Recreation and Park District Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$4,154,641	\$8,524,619	\$—	\$78,012	\$391,574	\$472,610	\$1,706,010	\$310,965	\$284,416
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,998,256	131,138	—	—	17,777	—	1,655,941	108,367	172,544
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	155,699	19,637	—	—	—	—	39,521	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	752	6,918	10,268	535	14,220	—	169	39,577	196	3,281
Rents, Concessions, and Royalties	—	120,940	—	—	—	—	63,695	—	34,167	32,288
Intergovernmental										
Federal	—	—	—	390,859	—	—	—	104	—	—
State	—	139,817	134,237	568,434	720	3,669	214,765	28,579	150,351	4,086
Other Governmental Agencies	69,420	675,166	—	—	—	—	—	—	—	—
Charges for Current Services	—	382,554	129,758	—	11,454	5,125	31,426	—	87,799	219,066
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	34,189	50,151	—	80	9,782	91,393	75,928	34,490	5,899
Total Revenues	70,172	7,668,180	8,999,808	959,828	104,486	427,927	874,058	3,545,660	726,335	721,580
Expenditures										
Salaries, Wages, and Benefits	—	6,523,606	7,476,179	—	—	293,148	561,236	2,424,535	387,669	395,458
Services and Supplies	126,445	1,622,845	985,865	959,318	43,821	94,515	297,270	547,109	181,676	194,238
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	91,373	—	—	—	9,526	742,105	34,716	—
Interest Expense	—	6,892	13,425	—	—	142	4,268	45,776	7,532	—
Fixed Assets	—	870,310	137,858	—	6,306	43,976	255,844	29,676	181,264	96,287
Other Expenditures	—	—	12,820	—	500	—	—	—	—	—
Total Expenditures	126,445	9,023,653	8,717,520	959,318	50,627	431,781	1,128,144	3,789,201	792,857	685,983
Revenues Over (Under) Expenditures	(56,273)	(1,355,473)	282,288	510	53,859	(3,854)	(254,086)	(243,541)	(66,522)	35,597
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	614,360	—	—	—	—	89,700	470,700	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	114,766	—	—	—	—	—	—	—	—
Operating Transfers Out	—	114,766	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	614,360	—	—	—	—	89,700	470,700	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(56,273)	\$(741,113)	\$282,288	\$510	\$53,859	\$(3,854)	\$(164,386)	\$227,159	\$(66,522)	\$35,597

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Area 4 Agency on Aging	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) Drainage and Maintenance
	Local and Regional Planning or Development	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Cemetery	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Drainage and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$4,984	\$1,047,755	\$182,540	\$106,220	\$10,700	\$116,623	\$32,452	\$17,062	\$262
Voter Approved Taxes	—	—	—	—	(7,256)	—	—	—	—	—
Property Assessments	—	—	—	—	—	7,787	—	27,795	13,100	595
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2	27,465	—	(210)	72	1,148	—	26	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	776	948	—	8,984	321	87	1,034	430	16
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	8,268,164	—	—	14,196	—	—	—	—	—	—
State	823,417	72	8,897	2,460	905	122	1,019	2,582	211	3
Other Governmental Agencies	667,989	—	—	14,000	3,501	—	—	—	—	—
Charges for Current Services	—	—	4,370	—	298,075	—	224,172	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	126,793	200	—	—	5,550	134	5,095	—
Total Revenues	9,759,570	5,834	1,216,228	213,396	410,219	19,002	348,599	63,997	35,924	876
Expenditures										
Salaries, Wages, and Benefits	1,355,047	—	—	100,833	256,190	—	222,320	5,857	—	—
Services and Supplies	—	3,529	1,313,157	120,773	137,680	2,698	172,955	20,541	19,713	409
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	3,908	—	5,243	—	—	—	—	—
Other Expenditures	8,202,146	—	—	4,828	—	—	19,760	—	—	3
Total Expenditures	9,557,193	3,529	1,317,065	226,434	399,113	2,698	415,035	26,398	19,713	412
Revenues Over (Under) Expenditures	202,377	2,305	(100,837)	(13,038)	11,106	16,304	(66,436)	37,599	16,211	464
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	13,038	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	10,000	—
Total Other Financing Sources (Uses)	—	—	—	13,038	—	—	—	—	(10,000)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$202,377	\$2,305	\$(100,837)	\$—	\$11,106	\$16,304	\$(66,436)	\$37,599	\$6,211	\$464

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Associated Community Action Program	Association of California Water Agencies Joint Powers Insurance Authority Self Insurance	Atascadero Cemetery District Cemetery	Atherton Channel Drainage District Drainage and Drainage Maintenance	Atwater Fire Protection Fire Protection	Auburn Cemetery District Cemetery	Auburn Recreation and Park District Recreation and Park	Audubon Hills Community Services District Streets and Roads - Construction and Maintenance	Authority for California Cities Excess Liability (ACCEL) Self Insurance	Authority for the Handicapped of San Bernardino County Local and Regional Planning or Development
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$272,130	\$74,155	\$—	\$383,676	\$2,419,188	\$27,307	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	10,787	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(624)	—	—	65	—	318	—	—
Licenses, Permits, and Franchises	—	—	—	—	1,708	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	466	2,885,378	7,997	—	630	46,812	52,369	168	602,414	1,124
Rents, Concessions, and Royalties	—	77,497	—	—	1	9,373	253,401	—	—	88,252
Intergovernmental										
Federal	1,099,491	—	—	—	—	—	—	—	—	—
State	—	—	2,642	5,676	50,918	4,098	91,712	312	—	—
Other Governmental Agencies	128,506	—	8,413	—	1,920,536	12,228	195,199	—	—	—
Charges for Current Services	572	—	65,815	—	183,836	279,505	808,450	—	421,848	—
Self Insurance Contributions and Claim Adjustments	—	26,974,592	—	—	—	—	—	—	12,132,676	—
Other Revenues	69,059	—	14,357	—	21,030	—	129,526	—	—	—
Total Revenues	1,298,094	29,937,467	370,730	79,831	2,178,659	735,757	3,949,845	38,892	13,156,938	89,376
Expenditures										
Salaries, Wages, and Benefits	1,696,616	4,064,326	276,182	—	—	456,413	2,090,120	—	—	3,000
Services and Supplies	932,141	—	130,973	49,222	2,120,606	161,993	1,069,433	50,878	7,482,470	97,831
Self Insurance - Claims Paid	—	25,941,382	—	—	—	—	—	—	1,369,464	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	100,000	—	—	—
Interest Expense	—	—	—	—	—	—	27,880	—	—	—
Fixed Assets	—	—	2,308	—	58,052	36,700	738,864	—	—	—
Other Expenditures	—	—	18,877	—	—	—	3,391	—	—	5,258
Total Expenditures	2,628,757	30,005,708	428,340	49,222	2,178,658	655,106	4,029,688	50,878	8,851,934	106,089
Revenues Over (Under) Expenditures	(1,330,663)	(68,241)	(57,610)	30,609	1	80,651	(79,843)	(11,986)	4,305,004	(16,713)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	30,609	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	(30,609)	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,330,663)	\$(68,241)	\$(57,610)	\$—	\$1	\$80,651	\$(79,843)	\$(11,986)	\$4,305,004	\$(16,713)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Automated Regional Justice Information System (ARJIS) Governmental Services	Avena Drainage District (San Joaquin) Drainage and Drainage Maintenance	Avenal Healthcare District Ambulance Service	Avila Beach Community Services District Fire Protection	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$12,138	\$119,887	\$267,387	\$—	\$88,792	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(392)	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	19,200	590	100	9,692	—	103	—	—	—	—
Rents, Concessions, and Royalties	—	—	1,000	28,476	—	15,045	—	6,832	—	86,200
Intergovernmental										
Federal	1,672,235	—	—	—	—	—	—	—	—	—
State	—	149	240	1,704	—	267	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	3,544,929	—	816,337	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	5,555	—	2,983	—	196	—	—
Total Revenues	5,236,364	12,877	937,564	312,422	—	107,190	—	7,028	—	86,200
Expenditures										
Salaries, Wages, and Benefits	747,931	—	636,115	60,977	494	48,335	—	33,234	—	16,256
Services and Supplies	4,061,036	7,980	382,984	130,391	12,767	84,364	7,699	26,313	2,445	16,695
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	48,636	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	88
Total Expenditures	4,808,967	7,980	1,019,099	191,368	13,261	181,335	7,699	59,547	2,445	33,039
Revenues Over (Under) Expenditures	427,397	4,897	(81,535)	121,054	(13,261)	(74,145)	(7,699)	(52,519)	(2,445)	53,161
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	13,261	170,343	7,699	52,519	2,445	—
Operating Transfers Out	—	—	—	—	—	75,924	—	—	—	53,161
Total Other Financing Sources (Uses)	—	—	—	—	13,261	94,419	7,699	52,519	2,445	(53,161)
Revenues/Sources Over (Under) Expenditures/Uses	\$427,397	\$4,897	\$(81,535)	\$121,054	\$—	\$20,274	\$—	\$—	\$—	\$—

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	Balhan Terrace Street Lighting Maintenance District (Contra Costa)	Bangor Cemetery District	Banning Library District	Bard Resource Conservation District	Bardeen Partners Incorporated	Bardsdale Cemetery District	Barstow Cemetery District	Barstow Fire Protection District
	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance	Cemetery	Library Services	Resource Conservation	Financing or Constructing Facilities	Cemetery	Cemetery	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$102,529	\$—	\$744	\$5,885	\$598,527	\$—	\$—	\$23,212	\$92,992	\$2,926,536
Voter Approved Taxes	—	—	—	13	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	23,139	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	25,246	—	—	380	6,453	152,648
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,989	157,424	103	610	3,217	140	1,000	1,125	10,050	7,663
Rents, Concessions, and Royalties	—	32,065	—	—	—	6,155	9,445,000	—	—	7,520
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	36,056
State	1,379	—	8	93	29,935	—	—	51	1,306	20,754
Other Governmental Agencies	—	9,145,220	—	—	26,333	—	—	—	—	112,073
Charges for Current Services	—	—	—	975	20,432	—	—	126,762	278,625	114,303
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	4,013	—	—	—	18,087	10,672	—	—	15,381	12,041
Total Revenues	111,910	9,334,709	855	7,576	721,777	16,967	9,446,000	174,669	404,807	3,389,594
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	510,683	—	—	102,138	247,193	3,087,744
Services and Supplies	45,198	65,973	56	4,398	293,947	16,276	3,849,000	23,958	157,359	532,786
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	81,360
Interest Expense	—	—	—	—	—	—	—	—	—	5,451
Fixed Assets	—	—	—	—	22,609	—	—	8,307	—	107,652
Other Expenditures	—	—	—	—	—	—	—	57,862	—	—
Total Expenditures	45,198	65,973	56	4,398	827,239	16,276	3,849,000	192,265	404,552	3,814,993
Revenues Over (Under) Expenditures	66,712	9,268,736	799	3,178	(105,462)	691	5,597,000	(17,596)	255	(425,399)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	157	—	—	—	—	—	—
Operating Transfers In	3,338	—	—	—	3,500	—	—	—	—	—
Operating Transfers Out	39,778	—	—	—	110,719	—	—	—	—	—
Total Other Financing Sources (Uses)	(36,440)	—	—	(157)	(107,219)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$30,272	\$9,268,736	\$799	\$3,021	\$(212,681)	\$691	\$5,597,000	\$(17,596)	\$255	\$(425,399)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Barstow Heights Community Services District	Bay Area Community College Districts Joint Power Agency	Bay Area Housing Authority Risk Management Agency	Bay Area Schools Insurance Cooperative	Bay Cities Joint Powers Insurance Authority	Bayliss Fire Protection District	Baywood Park Drainage Maintenance District (San Mateo)	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
	Recreation and Park	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Fire Protection	Drainage and Drainage Maintenance	Resource Conservation	Lighting and Lighting Maintenance	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$61,652	\$—	\$—	\$—	\$—	\$9,420	\$—	\$—	\$12,307	\$576,608
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	12,062	—	—	1,282	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4,831	—	—	—	—	—	—	—	14	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,426	35,823	1,940,966	8,149	244,980	463	13	931	129	254
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	75,962
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,113	—	—	—	—	863	—	90,690	156	6,635
Other Governmental Agencies	—	—	—	—	—	—	—	87,550	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	147,356
Self Insurance Contributions and Claim Adjustments	—	3,655,488	4,504,788	3,474,383	10,039,542	—	—	—	—	—
Other Revenues	130	—	—	—	13,609	244	—	—	3,951	9,980
Total Revenues	69,152	3,691,311	6,445,754	3,482,532	10,298,131	23,052	13	179,171	17,839	816,795
Expenditures										
Salaries, Wages, and Benefits	12,810	—	—	—	—	3,507	—	—	—	432,867
Services and Supplies	12,905	2,631,419	584,710	3,268,448	1,351,583	14,399	4	196,148	17,047	357,477
Self Insurance - Claims Paid	—	288,097	3,776,988	149,985	9,567,515	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	11,494	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	37,209	2,919,516	4,361,698	3,418,433	10,919,098	17,906	4	196,148	17,047	790,344
Revenues Over (Under) Expenditures	31,943	771,795	2,084,056	64,099	(620,967)	5,146	9	(16,977)	792	26,451
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$31,943	\$771,795	\$2,084,056	\$64,099	\$(620,967)	\$5,146	\$9	\$(16,977)	\$792	\$26,451

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Bear River Recreation and Park District Recreation and Park	Bear Valley Community Services District Police Protection and Personal Safety	Bear Valley Community Services District Streets and Roads - Construction and Maintenance	Bear Valley-Indian Valley Fire Protection District Fire Protection	Beard Industrial Lighting District Lighting and Lighting Maintenance	Beaumont Cherry Valley Recreation and Park District Recreation and Park	Beaumont Library District Library Services	Beckwourth Fire Protection District Fire Protection	Bel Aire Lighting Maintenance (San Mateo) Lighting and Lighting Maintenance	Bel Marin Keys Community Services District Local and Regional Planning or Development
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$22,579	\$1,497,342	\$—	\$48,893	\$—	\$1,085,357	\$1,076,241	\$81,630	\$40,078	\$368,778
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	419,703
Property Assessments	974	558,367	1,166,512	—	2,117	—	—	76,535	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	13	5,143	48,012	—	—	—	11,668	146	22,499	42,688
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	9,305	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,501	25,058	15,896	3,468	—	866	4,740	316	6,567	25,958
Rents, Concessions, and Royalties	5,318	27,068	—	—	—	—	—	—	—	9,131
Intergovernmental										
Federal	—	—	—	—	—	—	—	41,112	—	—
State	353,359	113,882	—	468	—	41,635	57,414	818	266	2,593
Other Governmental Agencies	—	—	—	—	—	437,753	59,675	—	—	—
Charges for Current Services	81,626	414,645	—	—	—	10,221	—	26,961	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	67,882	26,591	1,538	—	188,144	—	4,929	—	—
Total Revenues	465,370	2,718,692	1,257,011	54,367	2,117	1,763,976	1,209,738	232,447	69,410	868,851
Expenditures										
Salaries, Wages, and Benefits	81,211	2,022,945	606,628	4,427	—	663,490	870,299	97,542	—	111,634
Services and Supplies	34,229	391,194	306,152	31,022	4,655	442,579	259,565	86,851	20,887	521,416
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	7,679	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	664,560	60,381	74,976	11,722	—	355,662	—	31,701	—	121,485
Other Expenditures	—	—	—	—	11	59,659	46,144	—	—	27,963
Total Expenditures	780,000	2,474,520	987,756	47,171	4,666	1,529,069	1,176,008	216,094	20,887	782,498
Revenues Over (Under) Expenditures	(314,630)	244,172	269,255	7,196	(2,549)	234,907	33,730	16,353	48,523	86,353
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	26,916	—	—	—	—	—	—	—
Operating Transfers Out	—	31,357	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(31,357)	26,916	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(314,630)	\$212,815	\$296,171	\$7,196	\$(2,549)	\$234,907	\$33,730	\$16,353	\$48,523	\$86,353

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Belmont Terrace Lighting District	Belmont-San Carlos Fire Department	Belvedere-Tiburon Joint Recreation Committee District
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Television Translator Station Facilities	Recreation and Park	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$323,736	\$194,591	\$—	\$8,312	\$—	\$6,541,535	\$5,717	\$6,001	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	633	(9)	—	(93)	—	—	2,564	29	—	—
Licenses, Permits, and Franchises	—	—	48,384	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	2,784	1,084	—	82	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	5,671	301	—	1,050	391	6,540	1,717	237	445	776
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	655,500	—	—	78,529	—
State	2,770	1,619	—	72	—	51,153	37	58	25,000	—
Other Governmental Agencies	9,000	92,803	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	12,000,099	899,095
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	702,070	—
Total Revenues	344,594	290,389	48,384	9,423	391	7,254,728	10,035	6,325	12,806,143	899,871
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	11,812,760	479,733
Services and Supplies	335,494	278,571	—	1,875	—	5,830,020	3,903	4,635	1,569,673	424,037
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	1,184,438	—	—	13,772	—
Other Expenditures	—	—	405	—	25	—	—	—	—	—
Total Expenditures	335,494	278,571	405	1,875	25	7,014,458	3,903	4,635	13,396,205	903,770
Revenues Over (Under) Expenditures	9,100	11,818	47,979	7,548	366	240,270	6,132	1,690	(590,062)	(3,899)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	532,938	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	101,798	—
Operating Transfers Out	—	—	—	—	—	—	—	—	241,165	—
Total Other Financing Sources (Uses)	—	—	—	—	—	532,938	—	—	(139,367)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$9,100	\$11,818	\$47,979	\$7,548	\$366	\$773,208	\$6,132	\$1,690	\$(729,429)	\$(3,899)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Beyers Lane Community Services District	Bieber Lighting District	Big Bear City Community Services District
	Library Services	Fire Protection	Self Insurance	Self Insurance	Fire Protection	Self Insurance	Land Reclamation and Levee Maintenance	Streets and Roads Construction and Maintenance	Lighting and Lighting Maintenance	Ambulance Service
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,599,761	\$632,767	\$—	\$—	\$477,498	\$—	\$399,523	\$—	\$2,811	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	165,661	—	—	13,200	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,504	—	—	7,910	—	(3,395)	—	5	—
Licenses, Permits, and Franchises	—	—	—	—	285	—	15,021	—	—	—
Fines, Forfeits, and Penalties	34,756	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	12,036	7,451	291,884	4,253	2,472	23,071,534	2,974	—	145	1,105
Rents, Concessions, and Royalties	—	25,172	—	—	—	281,514	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	77,037	5,328	—	—	4,635	—	9,026	—	60	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	51,389
Charges for Current Services	19,276	48	—	—	—	—	—	—	—	1,279,956
Self Insurance Contributions and Claim Adjustments	—	—	6,563,753	11,480,701	—	68,635,240	—	—	—	—
Other Revenues	206,286	250	—	—	47,577	—	28,886	—	—	—
Total Revenues	1,949,152	672,520	6,855,637	11,484,954	706,038	91,988,288	452,035	13,200	3,021	1,332,450
Expenditures										
Salaries, Wages, and Benefits	1,379,547	253,703	—	—	477,606	11,124,169	311,412	—	—	—
Services and Supplies	544,889	228,127	1,542,999	11,421,142	281,698	4,374,995	522,072	14,209	2,661	256,797
Self Insurance - Claims Paid	—	—	3,761,849	—	—	28,304,205	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	45,423	—	—	51,750	—	—	—	—	—
Interest Expense	—	28,027	—	—	20,035	—	—	—	—	—
Fixed Assets	168,588	—	—	—	—	236,725	—	—	—	793,093
Other Expenditures	—	—	—	—	5,250	23,845,000	—	—	—	—
Total Expenditures	2,093,024	555,280	5,304,848	11,421,142	836,339	67,885,094	833,484	14,209	2,661	1,049,890
Revenues Over (Under) Expenditures	(143,872)	117,240	1,550,789	63,812	(130,301)	24,103,194	(381,449)	(1,009)	360	282,560
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	151,649	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	151,649	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$7,777	\$117,240	\$1,550,789	\$63,812	\$(130,301)	\$24,103,194	\$(381,449)	\$(1,009)	\$360	\$282,560

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Big Bear City Community Services District	Big Bear City Community Services District	Big Bear Lake Fire Protection District	Big Bear Municipal Water District	Big Bear Municipal Water District	Big Bear Valley Recreation and Park District	Big Creek Community Services District	Big Independent Cities Excess Pool Joint Powers Agreement Self Insurance	Big Pine Cemetery District	Big Pine Fire Protection District
	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Pest Control	Recreation and Park	Recreation and Park	Streets and Roads - Construction and Maintenance		Cemetery	Ambulance Service
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,845,235	\$—	\$3,695,264	\$—	\$—	\$1,686,399	\$—	\$—	\$16,262	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,554,212	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	32,853	—	—	18,991	—	—	(18)	—
Licenses, Permits, and Franchises	—	—	17,984	—	847,480	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	13,985	—	16,097	—	—	2,377	1,493	574,466	374	57
Rents, Concessions, and Royalties	—	—	27,357	—	85,915	—	—	—	250	—
Intergovernmental										
Federal	—	—	51,493	—	—	43,529	—	—	—	—
State	—	—	161,295	—	—	23,016	—	—	113	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	6,000
Charges for Current Services	—	—	86,743	135,990	—	1,058,819	16,275	—	3,498	29,303
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	4,079,264	—	—
Other Revenues	16,991	—	3,930	—	—	46,624	68	(2,711)	100	—
Total Revenues	3,430,423	—	4,093,016	135,990	933,395	2,879,755	17,836	4,651,019	20,579	35,360
Expenditures										
Salaries, Wages, and Benefits	4,460,688	—	3,700,719	186,034	372,290	1,738,837	9,772	—	—	—
Services and Supplies	404,990	34,835	903,053	134,760	193,964	991,306	25,500	201,040	12,897	57,272
Self Insurance - Claims Paid	—	—	—	—	—	—	—	2,866,221	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	928,087	—	—	—	—	9,374	—	—	—	20,192
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	5,793,765	34,835	4,603,772	320,794	566,254	2,739,517	35,272	3,067,261	12,897	77,464
Revenues Over (Under) Expenditures	(2,363,342)	(34,835)	(510,756)	(184,804)	367,141	140,238	(17,436)	1,583,758	7,682	(42,104)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	10,130	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	34,835	—	184,804	—	216,299	13,774	—	—	34,095
Operating Transfers Out	12,366	—	—	—	367,141	251,968	—	—	—	—
Total Other Financing Sources (Uses)	(12,366)	34,835	—	184,804	(367,141)	(25,539)	13,774	—	—	34,095
Revenues/Sources Over (Under) Expenditures/Uses	\$(2,375,708)	\$—	\$(510,756)	\$—	\$—	\$114,699	\$(3,662)	\$1,583,758	\$7,682	\$(8,009)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Big Pine Fire Protection District	Big Pine Lighting District	Big River Community Services District	Big Valley Fire Protection District	Big Valley Pest Abatement District	Biggs-Gridley Hospital Agency	Bittner Lane Permanent Road Division District	Bizz Johnson Highway Interchange Joint Powers Authority	Black Gold Cooperative Library System	Blanchard/Santa Paula Public Library District
	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Pest Control	Governmental Services	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Library Services	Library Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$237,570	\$20,965	\$19,995	\$21,338	\$38,814	\$—	\$1,787	\$—	\$—	\$322,101
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	123,933	—	—	325,442	—	—	—	296,394
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(292)	(20)	—	—	55	—	9	—	—	3,415
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,424	798	317	2,600	536	—	67	9,648	9,856	12,162
Rents, Concessions, and Royalties	—	—	655	—	—	—	—	—	—	—
Intergovernmental										
Federal	21,574	—	—	122	—	—	—	—	—	—
State	1,649	143	274	454	975	—	17	—	—	30,111
Other Governmental Agencies	—	—	—	2,600	—	—	—	353,752	—	52,618
Charges for Current Services	—	—	15,838	20,153	—	—	—	—	1,277,447	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	7,528	—	6,769	600	—	—	—	1,809,192	265,694	72,891
Total Revenues	271,453	21,886	167,781	47,867	40,380	325,442	1,880	2,172,592	1,552,997	789,692
Expenditures										
Salaries, Wages, and Benefits	5,912	358	69,616	3,260	—	—	—	—	560,880	486,993
Services and Supplies	106,468	6,516	75,579	39,830	35,124	325,442	62	13,175	865,203	117,547
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	186,137	—	8,257	—	—	—	—	6,058,927	17,903	12,376
Other Expenditures	—	—	151	—	—	—	—	11,102	—	55,640
Total Expenditures	298,517	6,874	153,603	43,090	35,124	325,442	62	6,083,204	1,443,986	672,556
Revenues Over (Under) Expenditures	(27,064)	15,012	14,178	4,777	5,256	—	1,818	(3,910,612)	109,011	117,136
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	34,095	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(34,095)	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(61,159)	\$15,012	\$14,178	\$4,777	\$5,256	\$—	\$1,818	\$(3,910,612)	\$109,011	\$117,136

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Bloomington Recreation and Park District	Bloss Memorial Healthcare District	Blue Tent School Road Permanent Road Division	Bluffs Community Services District	Bodega Bay Fire Protection District	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
	Recreation and Park	Health	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$255,691	\$145,194	\$—	\$—	\$231,983	\$63,916	\$1,185	\$232,970	\$6,356	\$3,407
Voter Approved Taxes	—	87,117	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	1,125,586	—	7,482	185,828	—	30
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,887	—	—	—	—	94	2	515	15	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	618	23,769	2	715	2,747	1,445	108	3,177	213	748
Rents, Concessions, and Royalties	—	1,435,018	—	—	—	—	—	83,114	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	35,382	—	—
State	3,497	9,680	—	—	2,193	798	15	2,193	42	45
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,205	509,825	—	—	199,443	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	23	664,132	—	—	22,159	—	2,448	19,846	—	50,009
Total Revenues	263,921	2,874,735	2	715	1,584,111	66,253	11,240	563,025	6,626	54,239
Expenditures										
Salaries, Wages, and Benefits	175,745	909,274	—	—	1,144,453	—	—	243,360	—	—
Services and Supplies	122,411	3,894,313	180	4,015	237,091	69,542	4,596	151,345	—	2,954
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	84,998	—	—	58,732	—	—	—	—	—
Interest Expense	—	66,456	—	—	10,682	—	—	—	—	—
Fixed Assets	—	39,668	—	—	—	—	—	241,323	—	—
Other Expenditures	—	1,006,386	—	—	—	—	—	—	698	35,083
Total Expenditures	298,156	6,001,095	180	4,015	1,450,958	69,542	4,596	636,028	698	38,037
Revenues Over (Under) Expenditures	(34,235)	(3,126,360)	(178)	(3,300)	133,153	(3,289)	6,644	(73,003)	5,928	16,202
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	563,000	—	—	—	—	—	—	—	—	—
Operating Transfers Out	563,000	—	—	—	108,587	—	—	7,096	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(108,587)	—	—	(7,096)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(34,235)	\$(3,126,360)	\$(178)	\$(3,300)	\$24,566	\$(3,289)	\$6,644	\$(80,099)	\$5,928	\$16,202

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	Branciforte Fire Protection District	Brannan-Andrus Levee Maintenance (Sacramento)	Bridgeport Fire Protection District	Broadmoor Police Protection District	Brooktrails Community Services District
	Fire Protection	Fire Protection	Fire Protection	Recreation and Park	Drainage and Drainage Maintenance	Fire Protection	Flood Control and Water Conservation	Fire Protection	Police Protection and Personal Safety	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$2,168,734	\$1,182,190	\$713,019	\$156,987	\$612	\$550,548	\$—	\$139,362	\$946,675	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	799,134	—
Property Assessments	172,429	240,848	—	—	456	80,731	628,694	—	12,529	271,228
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,705	375	1	1,280	12,064	—	—	—
Licenses, Permits, and Franchises	6,495	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	62,055	—
Revenue From Use of Money and Property										
Interest Income	20,301	7,010	10,734	2,588	43	133	8,616	3,445	3,416	11
Rents, Concessions, and Royalties	42,869	32,946	—	21,824	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	9,941	—	—	—	—
State	42,019	11,721	6,011	1,322	8	34,196	1,019,903	397	208,423	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	50
Charges for Current Services	—	320,662	6,148	68,229	—	2,255	—	—	—	390
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	26,550	98,898	7,252	252,454	179	9,795	3,166	—	160,364	—
Total Revenues	2,479,397	1,894,275	744,869	503,779	1,299	688,879	1,672,443	143,204	2,192,596	271,679
Expenditures										
Salaries, Wages, and Benefits	2,683,100	1,268,406	396,263	138,347	—	585,938	56,916	22,044	1,517,220	244,026
Services and Supplies	306,982	450,966	222,361	80,295	2,711	141,945	818,342	108,842	249,586	71,092
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	26,079	35,093	—	—	11,212
Interest Expense	—	—	—	—	—	10,028	6,721	—	—	2,199
Fixed Assets	—	—	34,455	320,691	—	1,973	—	—	(7,000)	6,777
Other Expenditures	—	—	—	—	—	949	—	—	282,166	—
Total Expenditures	2,990,082	1,719,372	653,079	539,333	2,711	766,912	917,072	130,886	2,041,972	335,306
Revenues Over (Under) Expenditures	(510,685)	174,903	91,790	(35,554)	(1,412)	(78,033)	755,371	12,318	150,624	(63,627)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	69,000
Operating Transfers Out	—	470,231	—	—	400	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(470,231)	—	—	(400)	—	—	—	—	69,000
Revenues/Sources Over (Under) Expenditures/Uses	\$(510,685)	\$(295,328)	\$91,790	\$(35,554)	\$(1,812)	\$(78,033)	\$755,371	\$12,318	\$150,624	\$5,373

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Brooktrails Community Services District	Brooktrails Community Services District	Browns Valley Cemetery District	Brownsville Cemetery District	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
	Governmental Services	Recreation and Park	Cemetery	Cemetery	Fire Protection	Library Services	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Pest Control
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$338,233	\$—	\$23,590	\$19,845	\$79,037	\$1,571,947	\$68,052	\$9,062	\$19,144	\$117,474
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	111,528	6,160	14,477	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	124	—	339	13	28	173
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,031	—	1,978	1,974	612	10,995	4,374	57	37	1,712
Rents, Concessions, and Royalties	—	3,950	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	37	—	—	—
Slate	4,670	—	393	348	1,470	348,003	1,092	113	238	2,471
Other Governmental Agencies	—	—	—	—	2,388	—	—	—	—	—
Charges for Current Services	2,883	24,727	—	—	—	170,231	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	75	1,536	—	63,465	48,762	2,693	12,774	4,534
Total Revenues	346,817	28,677	26,036	23,703	83,631	2,164,641	234,184	18,098	46,698	126,364
Expenditures										
Salaries, Wages, and Benefits	134,851	—	—	—	—	1,354,133	71,906	—	—	79,929
Services and Supplies	93,360	18,399	19,730	23,992	3,711	460,703	159,937	14,372	31,335	51,825
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	1,795	—	—	—	—	—	—	—	—	—
Interest Expense	908	—	—	—	—	—	—	—	—	—
Fixed Assets	13,343	66,946	—	—	—	31,157	—	—	—	—
Other Expenditures	—	—	—	—	295,326	—	—	—	—	402
Total Expenditures	244,257	85,345	19,730	23,992	299,037	1,845,993	231,843	14,372	31,335	132,156
Revenues Over (Under) Expenditures	102,560	(56,668)	6,306	(289)	(215,406)	318,648	2,341	3,726	15,363	(5,792)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	77,100	—	—	265,000	—	—	—	—	—
Operating Transfers Out	327,100	—	—	—	265,000	—	—	—	—	—
Total Other Financing Sources (Uses)	(327,100)	77,100	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(224,540)	\$20,432	\$6,306	\$(289)	\$(215,406)	\$318,648	\$2,341	\$3,726	\$15,363	\$(5,792)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Burney Cemetery District	Burney Fire Protection District	Butler-Keys Community Service District	Butte County Air Quality Management District	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	Buttontwillow Recreation and Park District
	Cemetery	Fire Protection	Streets and Roads - Construction and Maintenance	Air Pollution Control	Pest Control	Resource Conservation	Drainage and Drainage Maintenance		Fire Protection	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$49,963	\$252,135	\$—	\$—	\$1,917,881	\$—	\$8,976	\$—	\$21,840	\$751,298
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	7,752	—	2,643	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	64	—	—	—	5,054	—	3	—	43	—
Licenses, Permits, and Franchises	—	—	—	428,073	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	25,222	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,307	1,626	198	249	50,505	96,643	3,008	248,333	1,370	21,803
Rents, Concessions, and Royalties	6,773	—	—	—	—	—	—	—	850	—
Intergovernmental										
Federal	—	—	—	—	—	15,285	—	—	—	—
State	1,811	4,562	—	—	19,716	153,268	136	—	449	5,618
Other Governmental Agencies	—	13,873	—	1,268,607	396,767	—	—	—	—	—
Charges for Current Services	61,591	264,606	—	—	197,295	14,605	—	—	—	63,297
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	48,683,567	—	—
Other Revenues	977	43,787	—	—	77,138	111	—	83,498	15,983	21,000
Total Revenues	122,486	580,589	7,950	1,722,151	2,666,999	279,912	12,123	49,015,398	40,535	863,016
Expenditures										
Salaries, Wages, and Benefits	75,534	402,810	—	1,110,477	1,715,621	44,973	—	190,693	10,635	238,851
Services and Supplies	24,774	168,894	290	225,943	1,067,218	156,161	4,071	3,672,747	19,912	352,884
Self Insurance - Claims Paid	—	—	—	—	—	—	—	42,874,340	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	128,745	—	—	—	—	177,472
Other Expenditures	—	—	—	542,641	—	—	—	—	—	—
Total Expenditures	100,308	571,704	290	1,879,061	2,911,584	201,134	4,071	46,737,780	30,547	769,207
Revenues Over (Under) Expenditures	22,178	8,885	7,660	(156,910)	(244,585)	78,778	8,052	2,277,618	9,988	93,809
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	81,979	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	25,998	—	1,073	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	55,981	—	(1,073)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$22,178	\$8,885	\$7,660	\$(156,910)	\$(188,604)	\$78,778	\$6,979	\$2,277,618	\$9,988	\$93,809

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Byron - Brentwood - Knightsen Cemetery District	C Road Community Services District	Cachagua Fire Protection District	Cacheville Community Services District	Cachuma Resource Conservation District	Calabasas Lighting District	Calaveras County Air Pollution Control District	California Affiliated Risk Management Authorities (CARMA)	California Association for Park and Recreation Insurance Self Insurance	California Cities for Self Reliance Joint Powers Authority Local and Regional Planning or Development
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$376,436	\$—	\$—	\$—	\$91,038	\$256,854	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	54,116	20,706	4,059	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(3,265)	11,496	—	—	—	(2,988)	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	66,804	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	2,576	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	942	10	1,170	—	3,234	16,102	3,344	406,491	318,513	—
Rents, Concessions, and Royalties	—	—	—	—	40,539	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	74,784	—	—	—	—	—
State	4,258	—	30,404	—	118,070	2,244	39,670	—	—	—
Other Governmental Agencies	—	—	25,031	—	52,693	129,000	50,000	—	—	—
Charges for Current Services	214,786	—	—	—	—	—	3,384	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	6,470,732	6,533,020	—
Other Revenues	200	1,711	6,192	—	12,277	—	11,563	209	—	198,000
Total Revenues	593,357	67,333	83,503	4,059	392,635	403,788	174,765	6,877,432	6,851,533	198,000
Expenditures										
Salaries, Wages, and Benefits	357,875	3,297	18,185	—	440,037	—	32,646	—	367,901	—
Services and Supplies	151,576	62,684	79,060	4,285	51,371	260,176	148,361	2,393,029	2,174,409	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	2,440,571	2,800,710	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	33,254	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	211,213
Total Expenditures	542,705	65,981	97,245	4,285	491,408	260,176	181,007	4,833,600	5,343,020	211,213
Revenues Over (Under) Expenditures	50,652	1,352	(13,742)	(226)	(98,773)	143,612	(6,242)	2,043,832	1,508,513	(13,213)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	226	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	226	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$50,652	\$1,352	\$(13,742)	\$—	\$(98,773)	\$143,612	\$(6,242)	\$2,043,832	\$1,508,513	\$(13,213)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	California Counties Mental Health Services Authority	California Fair Service Authority	California Fairs Financing Authority	California Fire and Rescue Training Authority	California Housing Authority Risk Management Agency Self Insurance	California Housing Workers Compensation Authority Self Insurance	California Identification System In Fresno County Police Protection and Personal Safety	California Insurance Pool Authority	California Joint Powers Insurance Authority	California Joint Powers Risk Management Authority Self Insurance
	Health	Self Insurance	Financing or Constructing Facilities	Governmental Services				Self Insurance	Self Insurance	Self Insurance
Revenues										
Taxes and Assessments										
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	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	108,314	256,472	861,762	27,049	6,008	491,108	25,372	14,176	3,370,023	3,804,251
Rents, Concessions, and Royalties	—	157,398	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	4,423,039	—	—	—	675,815	—	—	—
Other Governmental Agencies	107,165,400	—	—	800,000	—	—	—	—	—	—
Charges for Current Services	—	895,326	(127,496)	1,189,846	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	6,378,001	—	—	16,526	4,588,899	—	6,083,137	69,023,783	11,516,623
Other Revenues	—	—	—	59,278	—	—	—	—	1,014,247	—
Total Revenues	107,273,714	7,687,197	5,157,305	2,076,173	22,534	5,080,007	701,187	6,097,313	73,408,053	15,320,874
Expenditures										
Salaries, Wages, and Benefits	—	3,716,999	1,220,586	1,274,199	—	—	—	—	3,560,933	682,121
Services and Supplies	1,675,067	586,309	748,682	1,098,146	121,461	1,306,675	571,355	6,248,854	16,140,942	6,128,940
Self Insurance - Claims Paid	—	5,869,179	—	—	(234,524)	1,903,181	—	1,655,595	38,329,301	11,946,684
Debt Service										
Retirement of Long-Term Debt	—	—	4,869,031	—	—	—	—	—	—	—
Interest Expense	—	—	559,830	—	—	—	—	—	—	—
Fixed Assets	—	138,847	—	10,875	—	—	43,339	—	—	5,960
Other Expenditures	—	814,847	1,224,622	—	—	2,335,329	—	—	—	—
Total Expenditures	1,675,067	11,126,181	8,622,751	2,383,220	(113,063)	5,545,185	614,694	7,904,449	58,031,176	18,763,705
Revenues Over (Under) Expenditures	105,598,647	(3,438,984)	(3,465,446)	(307,047)	135,597	(465,178)	86,493	(1,807,136)	15,376,877	(3,442,831)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$105,598,647	\$(3,438,984)	\$(3,465,446)	\$(307,047)	\$135,597	\$(465,178)	\$86,493	\$(1,807,136)	\$15,376,877	\$(3,442,831)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	California Loan Purchase Financing Authority	California Pines Community Services District	California Pines Community Services District	California Pines Community Services District	California Pines Community Services District	California Qualified School Bond Joint Powers Authority	California Risk Management Authority (CRMA II)	California Risk Management Authority (CRMA)	California Sanitation Districts Risk Management Authority	California State University Risk Management Authority
	Financing or Constructing Facilities	Fire Protection	Pest Control	Recreation and Park	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Self Insurance	Self Insurance	Self Insurance	Self Insurance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$10,569	\$10,850	\$13,656	\$49,006	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	319,544	—	—	32,565	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	149	—	1,213	—	—	111,929	22,634	511,818	4,381,469
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	11,250	—	—	—	—	—	—	—	—
State	—	8,100	287	287	287	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	52,500	—	—	—	—
Charges for Current Services	—	33,581	6,618	—	40,000	—	—	—	1,196,189	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	1,982,792	1,738,907	8,647,122	73,104,262
Other Revenues	65,659	—	—	—	—	—	20,370	—	—	—
Total Revenues	65,659	383,193	17,755	15,156	121,858	52,500	2,115,091	1,761,541	10,355,129	77,485,731
Expenditures										
Salaries, Wages, and Benefits	—	340,818	17,858	4,353	61,500	—	—	—	—	—
Services and Supplies	—	58,532	3,573	791	9,951	—	953,720	1,022,028	6,564,074	9,384,777
Self Insurance - Claims Paid	—	—	—	—	—	—	1,390,301	697,408	2,344,087	39,278,150
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	10,584	50	50	50	—	—	—	—	—
Fixed Assets	—	66,025	—	—	—	—	—	—	—	—
Other Expenditures	20,177	51,945	4,854	3,688	28,673	71,250	—	—	—	11,863,646
Total Expenditures	20,177	527,904	26,335	8,882	100,174	71,250	2,344,021	1,719,436	8,908,161	60,526,573
Revenues Over (Under) Expenditures	45,482	(144,711)	(8,580)	6,274	21,684	(18,750)	(228,930)	42,105	1,446,968	16,959,158
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	33,250	2,749	2,749	2,749	—	—	—	—	—
Other Financing (Uses)	—	33,250	2,749	2,749	2,749	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$45,482	\$(144,711)	\$(8,580)	\$6,274	\$21,684	\$(18,750)	\$(228,930)	\$42,105	\$1,446,968	\$16,959,158

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	California Statewide Automated Welfare System Consortium IV Governmental Services	California Tahoe Emergency Services Operation Authority Ambulance Service	California Transit Systems Joint Powers Insurance Authority Self Insurance	California Valley Community Services District Streets and Roads - Construction and Maintenance	Calwa Recreation and Park District Recreation and Park	Camarillo Lighting Maintenance District (Ventura) Lighting and Lighting Maintenance	Cambria Cemetery District Cemetery	Cambria Community Healthcare District Ambulance Service	Cambria Community Services District Fire Protection	Cambria Community Services District Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$83,107	\$240,616	\$1,500,444	\$85,393	\$422,224	\$1,196,399	\$648,528
Voter Approved Taxes	—	—	—	—	—	—	—	—	393,194	—
Property Assessments	—	1,558,005	—	209,312	—	—	—	—	61,894	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	448,264	—	—
Prior Year and Penalties	—	—	—	—	3,580	45,144	(172)	—	—	(4,028)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	68,039
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	674	479,743	882	786	5,236	1,303	1,572	957	19,944
Rents, Concessions, and Royalties	—	—	—	—	54,400	—	—	30,168	—	11,961
Intergovernmental										
Federal	42,500,676	—	—	—	34	—	—	—	45,437	—
State	29,916,891	—	—	695	3,986	15,711	729	500	10,518	5,664
Other Governmental Agencies	25,100,994	—	—	—	13,717	1,505,000	—	—	—	4,306
Charges for Current Services	—	206,859	—	29,596	—	147,510	73,038	540,852	1,750	1,241,424
Self Insurance Contributions and Claim Adjustments	—	—	4,824,295	—	—	—	—	—	—	—
Other Revenues	—	—	—	16,434	12,853	—	16,200	102,709	8,160	36,988
Total Revenues	97,518,561	1,765,538	5,304,038	340,026	329,972	3,219,045	176,491	1,546,289	1,718,309	2,032,826
Expenditures										
Salaries, Wages, and Benefits	6,538,870	1,238,124	—	106,851	141,290	1,202,817	79,269	1,044,094	1,204,613	1,498,982
Services and Supplies	83,525,380	755,196	3,409,384	168,351	160,149	2,042,679	64,524	402,615	472,204	717,410
Self Insurance - Claims Paid	—	—	3,800,832	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	2,603,465	—	—	—	—	—	—	—	248,329	—
Interest Expense	926,161	—	—	—	—	—	—	—	16,878	—
Fixed Assets	4,259,641	—	—	26,494	—	—	37,673	—	—	—
Other Expenditures	—	181,972	—	—	—	—	—	—	—	—
Total Expenditures	97,853,517	2,175,292	7,210,216	301,696	301,439	3,245,496	181,466	1,446,709	1,942,024	2,216,392
Revenues Over (Under) Expenditures	(334,956)	(409,754)	(1,906,178)	38,330	28,533	(26,451)	(4,975)	99,580	(223,715)	(183,566)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	334,956	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	425	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	334,956	—	—	425	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$(409,754)	\$(1,906,178)	\$38,755	\$28,533	\$(26,451)	\$(4,975)	\$99,580	\$(223,715)	\$(183,566)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Cameron Estates Community Services 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	Camptonville Community Services District	Canby Fire Protection District
	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	Fire Protection	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$77,125	\$3,370,966	\$—	\$1	\$—	\$55,692	\$2,735	\$1,546	\$—	\$17,437
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	77,663	—	310,000	70,000	54,797	—	—	40,267	40,300	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	871	—	—	—	2,254	315	525	32	—	8
Licenses, Permits, and Franchises	2,000	215,519	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	382	89,000	11,763	22,000	—	544	637	1,492	846	10
Rents, Concessions, and Royalties	—	—	—	—	—	6,698	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	2,177	—
State	878	28,123	—	9,725	—	531	17	28	31,886	305
Other Governmental Agencies	—	664,732	—	—	—	1,050	—	—	21,580	—
Charges for Current Services	—	1,132,569	—	325,000	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	4,225	—	—	—	—	—	—	56,663	1,479	—
Total Revenues	163,144	5,500,909	321,763	426,726	57,051	64,830	3,914	100,028	98,268	17,760
Expenditures										
Salaries, Wages, and Benefits	23,913	712,000	—	38,500	—	1,384	—	—	9,043	—
Services and Supplies	204,426	4,372,800	213,040	61,000	57,524	63,561	124	73,268	35,419	14,128
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	23,132	—	—	36,299	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	228,339	5,084,800	213,040	99,500	57,524	88,077	124	73,268	80,761	14,128
Revenues Over (Under) Expenditures	(65,195)	416,109	108,723	327,226	(473)	(23,247)	3,790	26,760	17,507	3,632
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(65,195)	\$416,109	\$108,723	\$327,226	\$(473)	\$(23,247)	\$3,790	\$26,760	\$17,507	\$3,632

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Canby Lighting District	Canon Manor West Assessment District	Canyon Creek Estates Permanent Road Division	Capay Cemetery District	Capay Fire Protection District	Capay Valley Fire Protection District	Capistrano Bay Community Services District	Capistrano Bay Community Services District	Capistrano Bay Community Services District	Carlotta Community Services District
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$579	\$31,905	\$—	\$57,921	\$51,659	\$127,050	\$—	\$675,601	\$—	\$25,328
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	4,842	—	15,060	—	—	—	—	9,420
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	736	—	151	255	227	—	—	—	568
Licenses, Permits, and Franchises	—	—	—	—	—	37,291	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	7	3,570	55	2,654	3,681	4,013	—	346	—	353
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	3,700	—	—	—	—	—
State	59	—	—	510	1,631	896	—	5,714	—	945
Other Governmental Agencies	—	—	—	93	—	13,795	—	—	—	—
Charges for Current Services	—	—	—	11,700	—	—	—	270,678	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	19	5,979	3,042	7,298	—	4,604	—	4,463
Total Revenues	645	36,211	4,916	79,008	79,028	190,570	—	956,943	—	41,077
Expenditures										
Salaries, Wages, and Benefits	—	—	—	29,612	—	11,766	1,956	134,638	8,501	4,920
Services and Supplies	939	15,722	8,189	41,656	46,010	83,807	10,479	660,526	7,894	25,870
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	7,138	—	—	853,928	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	939	15,722	8,189	71,268	46,010	102,711	12,435	795,164	870,323	30,790
Revenues Over (Under) Expenditures	(294)	20,489	(3,273)	7,740	33,018	87,859	(12,435)	161,779	(870,323)	10,287
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	250	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	12,435	—	870,323	—
Operating Transfers Out	—	—	—	—	—	—	—	882,758	—	—
Total Other Financing Sources (Uses)	—	—	—	250	—	—	12,435	(882,758)	870,323	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(294)	\$20,489	\$(3,273)	\$7,990	\$33,018	\$87,859	\$—	\$(720,979)	\$—	\$10,287

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Carmel Highlands Fire Protection District	Carmel Valley Fire Protection District	Carmel Valley Recreation and Park District	Carmel-Carmel Valley-Big Sur Ambulance Authority	Carmet Lighting District	Carmichael Recreation and Park District	Carpinteria - Summerland Fire Protection District	Carpinteria Cemetery District	Carpinteria Street Lighting District No. 1	Carters Cemetery District
	Fire Protection	Fire Protection	Recreation and Park	Ambulance Service	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Cemetery	Lighting and Lighting Maintenance	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,909,719	\$2,320,010	\$—	\$—	\$9,147	\$1,439,780	\$6,886,456	\$161,048	\$266,758	\$42,947
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	675,207	51,076	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	81,946	115,973	—	—	44	41,130	(53)	(1)	—	15
Licenses, Permits, and Franchises	—	—	—	—	—	—	27,801	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	6,151	3,130	277	172	610	—	9,211	2,449	17,054	10,060
Rents, Concessions, and Royalties	—	—	12,002	40	—	643,543	44,496	20,469	—	—
Intergovernmental										
Federal	—	38,697	—	—	—	—	69,530	—	—	—
State	12,610	305,301	—	—	89	365,913	72,904	1,105	1,840	637
Other Governmental Agencies	—	403,590	—	—	—	14,318	—	—	—	—
Charges for Current Services	—	674,449	—	3,765,587	—	679,267	41,544	139,952	—	9,940
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	227,502	—	—	—	—	78,623	21,963	30	—	1,869
Total Revenues	2,237,928	4,536,357	63,355	3,765,799	9,890	3,262,574	7,173,852	325,052	285,652	65,468
Expenditures										
Salaries, Wages, and Benefits	11,058	3,257,468	—	835,929	—	2,166,260	6,156,484	189,301	—	20,244
Services and Supplies	1,880,110	971,948	60,905	225,391	3,111	907,981	934,020	98,624	327,572	59,461
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	45,737	—	—	—	69,111	129,147	—	—	—
Interest Expense	—	82,860	—	—	—	25,124	7,318	—	—	—
Fixed Assets	48,648	22,273	—	—	—	230,328	—	2,376	—	—
Other Expenditures	—	—	—	2,173,889	—	—	10,089	—	—	—
Total Expenditures	1,939,816	4,380,286	60,905	3,235,209	3,111	3,398,804	7,237,058	290,301	327,572	79,705
Revenues Over (Under) Expenditures	298,112	156,071	2,450	530,590	6,779	(136,230)	(63,206)	34,751	(41,920)	(14,237)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	87,651	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	227,778	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	68,000	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	(227,778)	87,651	(68,000)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$298,112	\$156,071	\$2,450	\$530,590	\$6,779	\$(364,008)	\$24,445	\$(33,249)	\$(41,920)	\$(14,237)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Caruthers Community Services District Lighting and Lighting Maintenance	Castella Fire Protection District Fire Protection	Castroville Cemetery District Cemetery	Castroville Community Services District Drainage and Maintenance	Castroville Community Services District Lighting and Lighting Maintenance	Cayucos Fire Protection District Fire Protection	Cayucos-Morro Bay Cemetery District Cemetery	Cazadero Community Services District Fire Protection	Cazadero Community Services District Lighting and Lighting Maintenance	Cazadero Community Services District Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$57,517	\$57,465	\$—	\$—	\$210,076	\$304,478	\$201,742	\$3,000	\$5,000
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	51,505	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	66	2,283	—	—	—	(565)	990	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	18,358	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	145	(6)	3,144	—	—	794	14,295	579	—	100
Rents, Concessions, and Royalties	—	2,400	—	—	—	4,290	—	800	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	2,512	317	—	—	1,801	2,431	1,967	20	38
Other Governmental Agencies	—	—	—	32,603	33,585	—	—	—	—	—
Charges for Current Services	19,506	—	91,848	—	—	18,902	60,774	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	15,400	2,248	—	—	5,165	9,950	—	—	—
Total Revenues	19,651	77,889	157,305	32,603	33,585	310,891	391,363	206,078	3,020	5,138
Expenditures										
Salaries, Wages, and Benefits	3,000	24,305	49,039	—	—	135,247	237,584	29,068	—	6,707
Services and Supplies	20,554	32,218	29,753	146,811	6,031	269,654	48,545	88,230	3,731	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	20,475	—	—	—	—	—	44,753	—	—
Interest Expense	—	17,726	—	—	—	—	—	11,688	—	—
Fixed Assets	—	—	—	—	—	—	—	88,633	—	—
Other Expenditures	—	240	3,034	—	—	—	—	—	—	—
Total Expenditures	23,554	94,964	81,826	146,811	6,031	404,901	286,129	262,372	3,731	6,707
Revenues Over (Under) Expenditures	(3,903)	(17,075)	75,479	(114,208)	27,554	(94,010)	105,234	(56,294)	(711)	(1,569)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	3,903	—	—	110,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	3,903	—	—	110,000	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$(17,075)	\$75,479	\$(4,208)	\$27,554	\$(94,010)	\$105,234	\$(56,294)	\$(711)	\$(1,569)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Cedar Ridge Road Permanent Road Division No. 20 Streets and Roads - Construction and Maintenance	Cedarville Cemetery District	Cedarville Fire Protection District	Cedarville Lighting District	Cemetery District No. 1	Cemetery District No. 1 (Placer)	Cemetery District No. 2	Cemetery District No. 3	Cemetery District No. 5	Cemetery District of the Redwoods
	Cemetery	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Cemetery	Cemetery	Cemetery	Cemetery	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$18,925	\$14,609	\$43,088	\$4,487	\$482,288	\$1,013,012	\$4,040	\$6,980	\$7,190	\$72,225
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	7,600	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7	7	21	2	1,891	466	1	3	3	46
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,124	33	84	15	24,203	75,028	532	801	116	6,220
Rents, Concessions, and Royalties	—	—	—	—	33,766	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	282	255	752	78	4,397	11,020	82	215	157	1,029
Other Governmental Agencies	—	—	—	—	8,578	32,850	—	—	—	—
Charges for Current Services	—	4,730	—	600	380,209	202,188	—	—	938	21,652
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	467	—	—	—	—	9,456
Total Revenues	28,938	19,634	43,945	5,182	935,799	1,334,564	4,655	7,999	8,404	110,628
Expenditures										
Salaries, Wages, and Benefits	—	5,119	—	—	587,352	498,303	—	—	—	50,735
Services and Supplies	69,628	5,441	37,915	4,404	312,657	282,096	804	6,086	10,849	25,236
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	24,338	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	69,628	10,560	37,915	4,404	900,009	804,737	804	6,086	10,849	75,971
Revenues Over (Under) Expenditures	(40,690)	9,074	6,030	778	35,790	529,827	3,851	1,913	(2,445)	34,657
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(40,690)	\$9,074	\$6,030	\$778	\$35,790	\$529,827	\$3,851	\$1,913	\$(2,445)	\$34,657

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Center for Advanced Research and Technology	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	Central Plumas Recreation District	Central Region School Insurance Group
	Governmental Services	Fire Protection	Pest Control	Self Insurance	Flood Control and Water Conservation	Fire Protection	Fire Protection	Resource Conservation	Recreation and Park	Self Insurance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$134,141	\$—	\$—	\$—	\$49,320,718	\$11,916,727	\$—	\$229,838	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	312,328	—	—	1,350,731	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	27,832	—	394	—
Licenses, Permits, and Franchises	—	—	—	—	—	510,417	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	59,310	3,703	37,637	31,676	1,117	167,483	19,148	—	1,556	880,033
Rents, Concessions, and Royalties	—	—	—	—	—	42,750	38,760	—	6,210	—
Intergovernmental										
Federal	45,921	11,425	—	—	—	604,498	—	11,590	—	—
State	—	21,786	—	—	—	465,403	155,309	95,998	2,517	—
Other Governmental Agencies	2,031,747	—	1,405,833	—	105,116	178,034	447,172	5,997	—	—
Charges for Current Services	—	—	332,492	3,600	—	28,077,249	311,714	—	98,321	—
Self Insurance Contributions and Claim Adjustments	—	—	—	30,579	—	—	—	—	—	14,123,052
Other Revenues	—	178,000	—	—	—	9,174,573	18,182	5,899	9,370	210,898
Total Revenues	2,136,978	661,383	1,775,962	65,855	1,456,964	88,541,125	12,934,844	119,484	348,206	15,213,983
Expenditures										
Salaries, Wages, and Benefits	—	297,178	1,278,711	—	—	67,014,047	10,512,281	74,940	242,416	374,914
Services and Supplies	1,726,498	132,095	349,690	8,419	1,334,152	11,425,975	1,297,635	34,637	98,338	—
Self Insurance - Claims Paid	—	—	—	40,362	—	—	—	—	—	12,137,471
Debt Service										
Retirement of Long-Term Debt	478,057	—	—	—	—	511,818	311,940	—	—	—
Interest Expense	—	—	—	—	—	131,947	100,478	—	—	—
Fixed Assets	—	307,370	83,080	—	—	1,061,855	8,011	—	1,564	—
Other Expenditures	—	—	—	25,320	—	8,709,921	6,082,870	—	263	4,616,487
Total Expenditures	2,204,555	736,643	1,711,481	74,101	1,334,152	88,855,563	18,313,215	109,577	342,581	17,128,872
Revenues Over (Under) Expenditures	(67,577)	(75,260)	64,481	(8,246)	122,812	(314,438)	(5,378,371)	9,907	5,625	(1,914,889)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	510,825	6,184,000	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	28,718	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	75,000	—	—	—
Operating Transfers Out	—	—	—	—	—	—	250,000	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	539,543	6,009,000	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(67,577)	\$(75,260)	\$64,481	\$(8,246)	\$122,812	\$225,105	\$630,629	\$9,907	\$5,625	\$(1,914,889)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)

Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Charleston Drainage District (Merced)	Chester Cemetery District
	Self Insurance	Local and Regional Planning or Development	Self Insurance	Cemetery	Pest Control	Self Insurance	Fire Protection	Fire Protection	Drainage and Drainage Maintenance	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$469,277	\$—	\$—	\$25,540	\$89,908	\$—	\$58,002
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	220,596	—	56,803	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	121	—	—	101
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	1,991	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,663,567	274	31,361	(10,110)	1,627	1,970	1,647	1,421	3,536	743
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	13	—	—	—
State	—	236,091	—	5,877	—	—	406	255	—	653
Other Governmental Agencies	—	93,855	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	447,458	—	—	—	—	182,444	—
Self Insurance Contributions and Claim Adjustments	25,656,195	—	1,538,036	—	—	474,374	—	—	—	—
Other Revenues	—	65,900	60	—	—	—	1,043	39,481	—	29,195
Total Revenues	27,319,762	396,120	1,569,457	912,502	222,223	476,344	85,573	133,056	185,980	88,694
Expenditures										
Salaries, Wages, and Benefits	—	328,123	—	521,365	—	—	—	—	—	56,098
Services and Supplies	1,858,113	67,414	1,090,640	255,542	3,322	429,697	39,703	111,432	169,391	24,162
Self Insurance - Claims Paid	23,846,599	—	354,608	—	—	40,653	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	20,428	—
Interest Expense	—	—	—	—	—	—	—	—	5,052	—
Fixed Assets	—	—	—	10,821	—	—	—	—	19,753	1,363
Other Expenditures	—	—	—	—	210,484	—	—	10,762	—	—
Total Expenditures	25,704,712	395,537	1,445,248	787,728	213,806	470,350	39,703	122,194	214,624	81,623
Revenues Over (Under) Expenditures	1,615,050	583	124,209	124,774	8,417	5,994	45,870	10,862	(28,644)	7,071
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	41,620	—	—	—	—	—	—
Operating Transfers Out	—	—	—	41,620	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,615,050	\$583	\$124,209	\$124,774	\$8,417	\$5,994	\$45,870	\$10,862	\$(28,644)	\$7,071

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Chowchilla-Red Top Resource Conservation District	Christian Valley Park Community Services District	Cinnabar Lighting District
	Fire Protection	Recreation and Park	Flood Control and Water Conservation	Fire Protection	Cemetery	Cemetery	Financing or Constructing Facilities	Resource Conservation	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$292,806	\$2,220,592	\$1,342,350	\$18,707,861	\$—	\$94,105	\$—	\$—	\$41,846	\$12,477
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	148,146	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	6,896	12,037	1,139,597	—	—	—	—	—	62
Licenses, Permits, and Franchises	—	—	—	401,602	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	400	55,899	107,067	111,923	2	26,678	—	114	1,366	944
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	700	7,301	18,350	264,043	—	2,457	—	—	457	123
Other Governmental Agencies	—	1,405,805	177,365	234,038	—	—	—	—	—	—
Charges for Current Services	1,281,408	2,476,506	7,158	8,106,707	—	117,710	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	23,656	121,181	—	—	—	113	—	—	—	—
Total Revenues	1,598,970	6,442,326	1,664,327	28,965,771	2	241,063	—	114	43,669	13,606
Expenditures										
Salaries, Wages, and Benefits	1,653,649	4,125,041	897,080	22,857,080	—	100,032	—	—	—	—
Services and Supplies	117,778	1,652,342	769,270	3,714,364	—	79,042	—	3,174	32,431	5,823
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	97,920	—	—	—	—	—	—	—	—
Interest Expense	—	58,201	—	—	—	—	—	—	—	—
Fixed Assets	156,365	9,052,044	2,044,577	1,182,595	—	—	—	—	—	—
Other Expenditures	—	9,708	—	—	—	5,083	—	—	—	—
Total Expenditures	1,927,792	14,995,256	3,710,927	27,754,039	—	184,157	—	3,174	32,431	5,823
Revenues Over (Under) Expenditures	(328,822)	(8,552,930)	(2,046,600)	1,211,732	2	56,906	—	(3,060)	11,238	7,783
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	760,000	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	150,000	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	26,930	—	—	—	—	—	—	—	—
Operating Transfers In	—	78,881	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	247,589	—	—	—
Total Other Financing Sources (Uses)	150,000	811,951	—	—	—	—	(247,589)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(178,822)	\$(7,740,979)	\$(2,046,600)	\$1,211,732	\$2	\$56,906	\$(247,589)	\$(3,060)	\$11,238	\$7,783

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Circle XX Community Services District	Citrus Pest Control District No. 2	City of Chico Parking Authority	City of Fullerton Public Financing Authority	City of Marysville Levee District (Yuba)	City of Merced Public Financing and Economic Development Authority	City of Oakland-Clay Street Garage Corporation	City of Pismo Beach Public Facilities Corporation	City of San Francisco Downtown Parking Corporation	City of San Francisco Ellis - O'Farrell Parking Corporation
	Streets and Roads - Construction and Maintenance	Pest Control	Parking	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Parking	Financing or Constructing Facilities	Parking	Parking
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$39,336	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	40,914	280,237	—	—	283,393	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,209	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	25	1,310	1,480	—	1,224	20,959	—	—	1,657	436
Rents, Concessions, and Royalties	—	—	—	—	—	39,286	1,034,407	15,113	15,374,544	6,029,547
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	678	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	233,270	—	—
Charges for Current Services	—	—	1,009,009	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	20	—	—	—	14	—	—	—	—	—
Total Revenues	43,168	281,547	1,010,489	—	324,645	60,245	1,034,407	248,383	15,376,201	6,029,983
Expenditures										
Salaries, Wages, and Benefits	—	112,703	481,722	—	89,633	145,562	92,565	—	2,000,948	2,813,855
Services and Supplies	37,130	123,181	365,093	—	318,082	354,627	193,708	88,672	2,373,659	797,305
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	24,830	—
Other Expenditures	—	—	—	—	—	—	—	159,711	38,400	—
Total Expenditures	37,130	235,884	846,815	—	407,715	500,189	286,273	248,383	4,437,837	3,611,160
Revenues Over (Under) Expenditures	6,038	45,663	163,674	—	(83,070)	(439,944)	748,134	—	10,938,364	2,418,823
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	2,705,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	669	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	9,670,342	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	1,122,095	—	—	—	574,910
Total Other Financing Sources (Uses)	—	—	—	2,705,000	—	(1,121,426)	—	—	(9,670,342)	(574,910)
Revenues/Sources Over (Under) Expenditures/Uses	\$6,038	\$45,663	\$163,674	\$2,705,000	\$(83,070)	\$(1,561,370)	\$748,134	\$—	\$1,268,022	\$1,843,913

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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) Drainage and Drainage Maintenance	Civic - Recreational - Industrial Authority	Clarksburg Fire Protection District	Clarksburg Lighting District	Clear Creek Community Service District (Lassen)	Clearlake Oaks Lighting District
	Parking	Financing or Constructing Facilities	Parking	Parking	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$51,385	\$—	\$19,282	\$778
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	11,666	—	81,099	3,520	19,694	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	107	—
Prior Year and Penalties	—	—	—	—	—	—	117	—	2,289	7
Licenses, Permits, and Franchises	—	—	—	—	—	—	244,538	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,460	6,103	8,049	—	532	16,242	3,443	43	271	7
Rents, Concessions, and Royalties	3,623,291	1,654,895	—	20,347,896	—	1,094,293	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	8,250	—	470	16
Other Governmental Agencies	—	—	—	—	—	—	19	—	—	—
Charges for Current Services	—	—	3,675,515	—	—	—	19,815	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	16,267	2,287	16,581	—	—	—	4,145	—	500	—
Total Revenues	3,642,018	1,663,285	3,700,145	20,347,896	12,198	1,110,535	412,811	3,563	42,613	808
Expenditures										
Salaries, Wages, and Benefits	930,259	216,383	1,215,460	1,845,551	—	1,230,178	27,119	—	17,133	—
Services and Supplies	546,984	650,363	765,762	2,572,073	11,832	974,438	90,363	4,058	29,603	718
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	395,000	—	—	94,911	—	—	—
Interest Expense	—	—	—	971,196	—	—	6,827	—	—	—
Fixed Assets	—	780,473	23,511	—	—	112,548	—	—	—	—
Other Expenditures	—	127,013	—	4,589,172	1,518	—	109	—	—	—
Total Expenditures	1,477,243	1,774,232	2,004,733	10,372,992	13,350	2,317,164	219,329	4,058	46,736	718
Revenues Over (Under) Expenditures	2,164,775	(110,947)	1,695,412	9,974,904	(1,152)	(1,206,629)	193,482	(495)	(4,123)	90
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	1,588,413	—	1,461,085	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	1,062,975	—	—	—	—
Operating Transfers Out	—	—	—	2,310	—	88,132	—	—	—	—
Total Other Financing Sources (Uses)	(1,588,413)	—	(1,461,085)	(2,310)	—	974,843	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$576,362	\$(110,947)	\$234,327	\$9,972,594	\$(1,152)	\$(231,786)	\$193,482	\$(495)	\$(4,123)	\$90

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Coachella Valley Resource Conservation District	Coachella Valley Water District
	Fire Protection	Fire Protection	Ambulance Service	Cemetery	Memorial	Fire Protection	Cemetery	Pest Control	Resource Conservation	Flood Control and Water Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$368,932	\$558,980	\$30,167	\$354,279	\$1,874,312	\$210,250	\$462,814	\$4,088,034	\$133,249	\$6,879,798
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	66,596	490,436	162,804	—	—	347,995	—	969,687	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	30,453	—	—	114,859	—	22,403	46,047	—	1,017,840
Licenses, Permits, and Franchises	1,190	688	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,763	(448)	228	105,503	7,422	11,661	274,306	117,531	—	674,349
Rents, Concessions, and Royalties	—	—	—	—	370,021	—	5,000	—	173,610	564,898
Intergovernmental										
Federal	—	25,892	—	—	515	—	—	—	—	—
State	4,602	11,961	271	4,929	150,134	731	6,370	47,760	1,678	115,598
Other Governmental Agencies	306	(117,177)	154,172	13,572	125,985	1,703,265	60,179	2,417,828	7,132	5,683,956
Charges for Current Services	7,610	—	287,950	1,172,298	—	39,826	885,930	1,546	—	49,708
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	25,092	—	—	6,290	—	5,092	—	—	3,377,778
Total Revenues	451,999	1,025,877	635,592	1,650,581	2,649,538	2,313,728	1,722,094	7,688,433	315,669	18,363,925
Expenditures										
Salaries, Wages, and Benefits	236,380	721,601	383,391	983,164	756,777	—	469,647	5,249,128	83,608	—
Services and Supplies	236,593	336,726	108,758	394,917	456,474	1,941,554	554,575	1,550,686	84,827	5,709,434
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	43,034	—	50,304	—	—	1,275,000
Interest Expense	—	—	—	—	32,290	3,820	—	—	—	168,738
Fixed Assets	—	—	148,021	173,020	2,369,981	—	409,735	600,119	33,622	—
Other Expenditures	—	—	—	—	194,964	—	—	265,131	74,581	3,242,664
Total Expenditures	472,973	1,058,327	640,170	1,551,101	3,853,520	1,945,374	1,484,261	7,665,064	276,638	10,395,836
Revenues Over (Under) Expenditures	(20,974)	(32,450)	(4,578)	99,480	(1,203,982)	368,354	237,833	23,369	39,031	7,968,089
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	160,000	—	—	—	—	25,180	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	56,000	—	—	—
Operating Transfers Out	—	171,738	—	—	—	—	—	32,000	—	—
Total Other Financing Sources (Uses)	—	(11,738)	—	—	—	—	81,180	(32,000)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(20,974)	\$(44,188)	\$(4,578)	\$99,480	\$(1,203,982)	\$368,354	\$319,013	\$(8,631)	\$39,031	\$7,968,089

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Coastal Schools Employee Benefits Organization Self Insurance	Coastside Fire Protection District Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$54,888	\$35,606	\$714,140	\$460,359	\$—	\$90,535	\$—	\$—	\$—	\$7,247,754
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	154,133	—	745,797	—	—	—	662,347
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	484	313	495,116	1,564	—	61	—	—	—	7,649
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	12,012	905	12,903	68,936	—	1,462	—	1,015	109,397	56,112
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	7	—	—	119	—	—	—	—	—	—
State	—	547	8,673	341,753	—	2,018	—	—	—	752,864
Other Governmental Agencies	944	—	15,955	—	—	—	889,070	—	—	—
Charges for Current Services	96,985	—	235,335	13,930	—	601,593	258,429	—	—	131,547
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	54,647,551	—
Other Revenues	—	—	19,498	2,738	6,267	10,302	144,237	—	—	69,143
Total Revenues	165,320	37,371	1,501,620	1,043,532	6,267	1,451,768	1,291,736	1,015	54,756,948	8,927,416
Expenditures										
Salaries, Wages, and Benefits	80,393	14,269	525,487	627,935	—	924,777	726,375	694	—	3,148,664
Services and Supplies	56,732	20,073	561,725	357,926	—	245,448	582,426	—	21,108,451	5,469,136
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	32,308,688	—
Debt Service										
Retirement of Long-Term Debt	—	—	54,640	—	—	72,044	—	—	—	1,258,706
Interest Expense	—	—	12,501	—	—	8,069	—	—	—	14,123
Fixed Assets	10,983	—	58,148	305,357	—	24,691	—	—	—	1,778,974
Other Expenditures	—	—	—	—	5,723	—	—	23,625	2,204,017	—
Total Expenditures	148,108	34,342	1,212,501	1,291,218	5,723	1,275,029	1,308,801	24,319	55,621,156	11,669,603
Revenues Over (Under) Expenditures	17,212	3,029	289,119	(247,686)	544	176,739	(17,065)	(23,304)	(864,208)	(2,742,187)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$17,212	\$3,029	\$289,119	\$(247,686)	\$544	\$176,739	\$(17,065)	\$(23,304)	\$(864,208)	\$(2,742,187)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Coffee Creek Fire Protection District	Colfax Cemetery District	College City Cemetery District	Collegeville Fire Protection District	Collinsville Levee District (Solano)	Colma Fire Protection District	Colma Lighting District	Colton Public Financing Authority	Columbia Cemetery District	Columbia Fire Protection District
	Fire Protection	Cemetery	Cemetery	Fire Protection	Land Reclamation and Levee Maintenance	Fire Protection	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Cemetery	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$121,715	\$37,093	\$33,157	\$9,799	\$601,000	\$87,131	\$—	\$15,474	\$46,388
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	41,779	—	545,665	—	—	—	—
Special Assessments (Mello/ Roos, Mark/ Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(67)	—	—	49	—	39,600	—	5	16
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	374	4,214	4,376	303	335	12,801	9,114	—	2,070	—
Rents, Concessions, and Royalties	—	—	—	4,513	—	—	—	—	—	—
Intergovernmental										
Federal	10,420	—	—	—	—	—	—	—	—	—
State	—	1,288	345	410	94	12,059	575	—	228	686
Other Governmental Agencies	—	—	—	—	10,676	—	—	—	—	613
Charges for Current Services	—	26,145	1,400	—	—	—	—	—	1,413	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	33,571	—	—	—	—	118,268	—	—	—	188
Total Revenues	44,365	153,295	43,214	80,162	20,953	1,289,793	136,420	—	19,190	47,891
Expenditures										
Salaries, Wages, and Benefits	—	135,805	1,386	1,100	—	701,143	—	—	—	16,185
Services and Supplies	32,452	35,633	23,666	69,847	17,819	147,275	75,436	—	15,793	36,032
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	15,346	14,045	158,860	—	—	24,906	2,066
Other Expenditures	—	—	—	—	90	137,130	—	—	—	—
Total Expenditures	32,452	171,438	25,052	86,293	31,954	1,144,408	75,436	—	40,699	54,283
Revenues Over (Under) Expenditures	11,913	(18,143)	18,162	(6,131)	(11,001)	145,385	60,984	—	(21,509)	(6,392)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	902,769	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	(902,769)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$11,913	\$(18,143)	\$18,162	\$(6,131)	\$(11,001)	\$145,385	\$60,984	\$(902,769)	\$(21,509)	\$(6,392)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Community College-County Superintendent Self-Insurance Program For Employees Self Insurance	Community Human Services Project	Comptche Community Services District
	Lighting and Lighting Maintenance	Resource Conservation	Flood Control and Water Conservation	Cemetery	Resource Conservation	Pest Control	Self Insurance	Self Insurance	Health	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$23,506	\$—	\$—	\$134,748	\$—	\$233,181	\$—	\$—	\$—	\$10,299
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	134,818	—	—	66,886	—	—	—	14,970
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	8	—	—	—	—	—	—	—	—	8
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,617	6	—	8,813	2,594	8,501	1,913	30,986	3,174	46
Rents, Concessions, and Royalties	—	—	—	—	3,806	—	—	—	—	—
Intergovernmental										
Federal	—	198,054	—	233	—	469	—	—	—	—
State	346	—	—	1,206	130,055	2,169	—	—	—	117
Other Governmental Agencies	—	—	62,010	—	11,868	—	—	—	3,227,022	—
Charges for Current Services	—	—	—	45,145	—	74,411	—	—	479,007	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	5,550,938	4,177,396	—	—
Other Revenues	—	447	—	334	7,231	13,539	—	317,494	—	—
Total Revenues	27,477	198,507	196,828	190,479	155,554	399,156	5,552,851	4,525,876	3,709,203	25,440
Expenditures										
Salaries, Wages, and Benefits	—	—	—	81,868	92,645	236,521	—	—	2,465,208	—
Services and Supplies	7,598	199,367	148,220	45,561	75,098	175,010	406,666	4,211,896	909,302	15,702
Self Insurance - Claims Paid	—	—	—	—	—	—	5,072,291	19,088	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	68,544	—
Interest Expense	—	—	25,520	—	—	—	—	—	85,510	—
Fixed Assets	—	—	—	—	249	—	—	—	38,930	18
Other Expenditures	—	—	—	365	—	—	—	730,219	—	13,123
Total Expenditures	7,598	199,367	173,740	127,794	167,992	411,531	5,478,957	4,961,203	3,567,494	28,843
Revenues Over (Under) Expenditures	19,879	(860)	23,088	62,685	(12,438)	(12,375)	73,894	(435,327)	141,709	(3,403)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$19,879	\$(860)	\$23,088	\$62,685	\$(12,438)	\$(12,375)	\$73,894	\$(435,327)	\$141,709	\$(3,403)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	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
	Pest Control	Recreation and Park	Resource Conservation	Streets and Roads - Construction and Maintenance	Pest Control	Fire Protection	Pest Control	Self Insurance	Drainage and Drainage Maintenance	Flood Control and Water Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$135,994	\$11,746,965	\$—	\$6,629	\$—	\$531,828,171	\$2,407,386	\$—	\$490,055	\$7,703,088
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	2,134,164	—	1,850	742,585	85,833,396	—	—	14,362,013	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	44	1,592	(1,055,397)	66,169	—	(3,943)	(65,207)
Licenses, Permits, and Franchises	—	23,642	—	—	—	12,704,884	—	—	1,252,380	—
Fines, Forfeits, and Penalties	—	5,202	—	—	—	5,807,196	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	4,646	282,118	14,317	116	24,456	1,794,452	80,034	5,691	66,359	53,581
Rents, Concessions, and Royalties	—	452,276	65,253	—	—	111,815	—	—	5,500	63,638
Intergovernmental										
Federal	—	69,749	—	—	—	11,573,376	—	—	—	22
State	743	119,225	—	74	—	12,146,306	35,497	—	5,657	90,716
Other Governmental Agencies	—	1,920,167	1,229,780	—	—	30,028,224	65,543	—	2,891,690	603,443
Charges for Current Services	—	3,428,705	—	—	—	168,000,179	12,372	—	263,734	317,197
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	2,381,013	—	—
Other Revenues	—	166,831	2,019	—	4,217	473,925	49,249	—	10,190,453	103,195
Total Revenues	141,383	20,349,044	1,311,369	8,713	772,850	859,246,527	2,716,250	2,386,704	29,523,898	8,869,673
Expenditures										
Salaries, Wages, and Benefits	91,444	10,191,972	—	—	—	738,165,419	1,541,833	—	—	—
Services and Supplies	58,454	6,473,336	1,234,782	15	282,285	94,440,677	908,771	2,178,733	18,483,958	7,731,898
Self Insurance - Claims Paid	—	—	—	—	—	—	—	527,977	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	2,189	335,696	—	—	—	15,551,355	122,646	—	—	—
Other Expenditures	—	87,129	—	—	—	6,702,112	—	—	3,008,899	68,291
Total Expenditures	152,087	17,088,133	1,234,782	15	282,285	854,859,563	2,573,250	2,706,710	21,492,857	7,800,189
Revenues Over (Under) Expenditures	(10,704)	3,260,911	76,587	8,698	490,565	4,386,964	143,000	(320,006)	8,031,041	1,069,484
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	100,000
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	1,581,945	—	—	—	—	—	—	—	—
Operating Transfers Out	—	1,331,145	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	250,800	—	—	—	—	—	—	—	100,000
Revenues/Sources Over (Under) Expenditures/Uses	\$(10,704)	\$3,511,711	\$76,587	\$8,698	\$490,565	\$4,386,964	\$143,000	\$(320,006)	\$8,031,041	\$1,169,484

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Contra Costa County Joint Powers Authority For Self-Insurance Self Insurance	Contra Costa County Schools Insurance Group Self Insurance	Contra Costa County Storm Drainage District Drainage and Drainage Maintenance	Contra Costa Fire Protection District Fire Protection	Contra Costa Mosquito Abatement District Pest Control	Contra Costa Resource Conservation District Resource Conservation	Cooperative Agricultural Support Services Authority Governmental Services	Cooperative Personnel Services Governmental Services	Copco Lake Fire Protection District Fire Protection	Copper Cove Rocky Road Community Services District Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$60,006	\$79,160,341	\$3,579,577	\$190,176	\$—	\$—	\$16,057	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	1,984,921	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(442)	(723,971)	—	—	—	—	35	—
Licenses, Permits, and Franchises	—	—	1,758	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,619,000	1,130,590	1,968	67,242	45,385	3,328	—	248,075	199	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	1,901	—	—	—	—	—	—
State	—	—	644	1,004,459	41,079	2,200	—	—	710	—
Other Governmental Agencies	—	—	—	5,108,791	—	46,675	—	—	—	—
Charges for Current Services	—	—	738	14,109,912	69,491	—	14,059,665	21,524,689	—	—
Self Insurance Contributions and Claim Adjustments	32,086,000	39,843,880	—	—	—	—	—	—	—	—
Other Revenues	3,549,000	282,690	—	48,556	148,960	15,695	350	13,484	2,207	197,809
Total Revenues	38,254,000	41,257,160	64,672	98,777,231	5,869,413	258,074	14,060,015	21,786,248	19,208	197,809
Expenditures										
Salaries, Wages, and Benefits	—	3,199,742	—	68,658,167	4,284,675	192,395	12,043,378	13,949,992	2,526	22,074
Services and Supplies	11,915,000	26,730,112	1,547	8,638,950	1,225,341	65,364	233,859	10,653,185	18,860	75,813
Self Insurance - Claims Paid	27,294,000	18,118,628	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	4,014,534	—	—	—	—	—	—
Interest Expense	—	—	—	6,035,048	—	—	—	—	—	—
Fixed Assets	—	—	—	482,769	20,568	—	—	—	—	—
Other Expenditures	1,933,000	—	—	13,012,567	—	—	1,491,651	—	—	—
Total Expenditures	41,142,000	48,048,482	1,547	100,842,035	5,530,584	257,759	13,768,888	24,603,177	21,386	97,887
Revenues Over (Under) Expenditures	(2,888,000)	(6,791,322)	63,125	(2,064,804)	338,829	315	291,127	(2,816,929)	(2,178)	99,922
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(2,888,000)	\$(6,791,322)	\$63,125	\$(2,064,804)	\$338,829	\$315	\$291,127	\$(2,816,929)	\$(2,178)	\$99,922

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Copperopolis Cemetery District	Copperopolis Fire Protection District	Corcoran Cemetery District	Cordelia Fire Protection District	Cordova Recreation and Park District	Core Area Maintenance District (Contra Costa)	Corning Cemetery District	Corral Hollow Maintenance District (San Joaquin)	Cortina Creek Flood Control and Flood Water Conservation District	Cosumnes Community Services District
	Cemetery	Fire Protection	Cemetery	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Cemetery	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Ambulance Service
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$8,248	\$654,937	\$47,677	\$236,684	\$3,267,009	\$81,547	\$158,051	\$—	\$15,568	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	122	461,686	—	341,523	3,222,098	156,427	—	2,200	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	5	—	1,868	—	—	—	497	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	891	6,513	5,626	2,693	28,656	769	12,518	—	16,415	—
Rents, Concessions, and Royalties	—	—	—	8,662	190,208	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	120	6,680	619	9,707	2,522,284	1,351	2,821	—	145	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	210,919	35,353	1,177,641	100,000	77,324	—	—	5,015,326
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	450	8,960	10,175	16,219	182,995	—	—	—	44	—
Total Revenues	9,836	1,138,776	276,884	650,841	10,590,891	340,094	251,211	2,200	32,172	5,015,326
Expenditures										
Salaries, Wages, and Benefits	—	909,160	112,526	340,469	4,894,021	56,675	202,812	—	—	—
Services and Supplies	—	183,458	116,653	295,528	3,028,426	272,486	78,806	2,200	2,832	613,869
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	17,636	467,155	—	—	—	—	—
Interest Expense	—	—	—	—	180,344	—	—	—	—	—
Fixed Assets	—	—	5,847	—	3,888,652	—	—	—	—	—
Other Expenditures	18,656	100,201	—	5,437	—	—	—	—	—	—
Total Expenditures	18,656	1,192,819	235,026	659,070	12,458,598	329,161	281,618	2,200	2,832	613,869
Revenues Over (Under) Expenditures	(8,820)	(54,043)	41,858	(8,229)	(1,867,707)	10,933	(30,407)	—	29,340	4,401,457
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(8,820)	\$(54,043)	\$41,858	\$(8,229)	\$(1,867,707)	\$10,933	\$(30,407)	\$—	\$29,340	\$4,401,457

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)

Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Cosumnes Community Services District	Cosumnes Community Services District	Cosumnes Community Services District	Cosumnes River Community Services District	Cottonwood Cemetery District (Shasta)	Cottonwood Cemetery District (Yolo)	Cottonwood Fire Protection District	Coulterville Lighting District	Country Club Estates Lighting District	Country Club Vista Maintenance District (San Joaquin)
	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Cemetery	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$32,253,420	\$—	\$—	\$8,243	\$45,376	\$18,502	\$203,097	\$9,403	\$1,515	\$6,107
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	12,691,126	—	27,842	—	—	—	—	993	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	143	71	31	314	488	7	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	2,905	—	—	—
Fines, Forfeits, and Penalties	15,192	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	258,227	101,329	—	—	1,521	484	3,729	2,480	20	—
Rents, Concessions, and Royalties	272,740	215,250	1,224,014	—	—	—	—	—	—	—
Intergovernmental										
Federal	11,884	—	—	—	—	—	5,086	1	1	—
State	770,065	—	40,000	94	830	120	3,721	139	24	41
Other Governmental Agencies	75,361	—	—	—	—	184	—	—	—	—
Charges for Current Services	—	—	5,798,294	—	22,150	875	159,371	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,739,325	1,840,437	—	650	38,724	1,350	21,151	—	—	—
Total Revenues	36,396,214	14,848,142	7,062,308	36,972	108,672	21,546	399,374	12,511	2,560	6,148
Expenditures										
Salaries, Wages, and Benefits	32,936,342	2,231,979	7,249,063	—	92,243	4,336	244,045	—	—	—
Services and Supplies	4,310,304	7,123,164	3,229,468	32,000	25,798	12,693	110,519	3,292	2,618	1,148
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	3,019,029	15,516	1,304,634	—	2,144	—	37,279	—	—	—
Interest Expense	1,512,388	5,932	13,245	—	629	—	6,687	—	—	—
Fixed Assets	433,100	220,139	2,614,823	—	—	—	15,967	—	—	—
Other Expenditures	—	—	—	—	443	—	1,090	—	—	—
Total Expenditures	42,211,163	9,596,730	14,411,233	32,000	121,257	17,029	415,587	3,292	2,618	1,148
Revenues Over (Under) Expenditures	(5,814,949)	5,251,412	(7,348,925)	4,972	(12,585)	4,517	(16,213)	9,219	(58)	5,000
Financing Sources (Uses)										
Proceeds of Long-Term Debt	334,823	53,924	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	178,217	2,306,603	3,171,400	—	20,000	—	45,118	—	—	—
Operating Transfers Out	252,322	4,895,632	978,489	—	20,000	—	45,118	—	—	5,000
Total Other Financing Sources (Uses)	260,718	(2,535,105)	2,192,911	—	—	—	—	—	—	(5,000)
Revenues/Sources Over (Under) Expenditures/Uses	\$(5,554,231)	\$2,716,307	\$(5,156,014)	\$4,972	\$(12,585)	\$4,517	\$(16,213)	\$9,219	\$(58)	\$—

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area C (Sutter)	County Service Area D (Sutter)	County Service Area D-2 (Contra Costa)	County Service Area EM 1983-1 (Alameda)
	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	Fire Protection	Fire Protection	Drainage and Drainage Maintenance	Ambulance Service
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$2,059	\$81,180	\$—	\$—	\$—	\$—	\$153,471	\$216,755	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	15,587,126
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	11	697	—	—	—	—	9	12	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	6,833	79,921
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	281,950
Revenue From Use of Money and Property										
Interest Income	76	4,821	4,113	383	89	1,100	9,560	9,662	854	62,363
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	38,074	29	42	—	23,986
State	20	921	—	—	—	—	2,292	3,273	—	—
Other Governmental Agencies	—	—	—	—	—	608,176	—	—	—	—
Charges for Current Services	—	—	299,217	—	1,080	589,289	—	2,908	—	89,882
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	612	2,244	—	5,419,928
Total Revenues	2,166	87,619	303,330	383	1,169	1,236,639	165,973	234,896	7,687	21,545,156
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	2,294,719	2,870	3,027	—	2,807,196
Services and Supplies	1,440	46,783	272,531	—	—	601,644	44,405	79,626	4	11,780,473
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	248,517	—	—
Other Expenditures	—	26,523	—	354,188	226	68,578	14,712	13,984	—	859,465
Total Expenditures	1,440	73,306	272,531	354,188	226	2,964,941	61,987	345,154	4	15,447,134
Revenues Over (Under) Expenditures	726	14,313	30,799	(353,805)	943	(1,728,302)	103,986	(110,258)	7,683	6,098,022
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	1,825,000	—	—	—	—
Other Financing (Uses)	—	—	—	—	20	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(20)	1,825,000	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$726	\$14,313	\$30,799	\$(353,805)	\$923	\$96,698	\$103,986	\$(110,258)	\$7,683	\$6,098,022

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area LIB-10 (Contra Costa)	County Service Area LIB-12 (Contra Costa)	County Service Area LIB-13 (Contra Costa)	County Service Area LIB-2 (Contra Costa)
	Ambulance Service	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Library Services	Health	Library Services	Library Services	Library Services	Library Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$1,269,287	\$595,947	\$759,607	\$—	\$—	\$953	\$9,103	\$109,649	\$83,739
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,668,534	259,455	—	602,106	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	10,589	35	(6,838)	—	—	(8)	(66)	(805)	(655)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	2,074	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	9,090	3,069	6,034	29	851	—	—	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	247	114	—	—	—	—	—	—	—
State	—	19,433	9,003	9,114	—	—	10	95	1,175	884
Other Governmental Agencies	—	—	—	65	—	20,864	—	—	—	—
Charges for Current Services	—	431,076	—	180	—	1,988,128	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	4,668,534	2,001,251	608,168	1,370,268	29	2,009,843	955	9,132	110,019	83,968
Expenditures										
Salaries, Wages, and Benefits	538,461	1,454,292	—	—	—	1,304,794	—	—	—	—
Services and Supplies	2,523,659	288,656	614,416	1,139,733	—	793,341	—	—	—	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	(6,555)	—	—	—	—	—	—	—	—	—
Other Expenditures	285,453	164,106	33	32,227	—	—	1,010	8,597	106,164	90,888
Total Expenditures	3,341,018	1,907,054	614,449	1,171,960	—	2,098,135	1,010	8,597	106,164	90,888
Revenues Over (Under) Expenditures	1,327,516	94,197	(6,281)	198,308	29	(88,292)	(55)	535	3,855	(6,920)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,327,516	\$94,197	\$(6,281)	\$198,308	\$29	\$(88,292)	\$(55)	\$535	\$3,855	\$(6,920)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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 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	County Service Area M-29 (Contra Costa) Police Protection and Personal Safety	County Service Area M-29 (Contra Costa) Recreation and Park	County Service Area M-29 (Contra Costa) Streets and Roads - Construction and Maintenance	County Service Area M-30 (Contra Costa) Police Protection and Personal Safety
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$20,730	\$135,890	\$9,312	\$1,657,900	\$69,079	\$35,313	\$663,407	\$360,779	\$903,332	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	156,419	2,938,561	1,598,073	4,001,315	22,263
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(171)	(1,131)	(71)	(12,711)	(530)	(262)	(4,931)	(2,682)	(6,714)	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	—	—	51	2	121	2,279	1,240	3,104	—
Rents, Concessions, and Royalties	—	13,944	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	222	1,486	99	17,792	742	382	7,176	3,903	9,771	—
Other Governmental Agencies	24,675	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	170	—	—	—	(365)	(6,854)	(3,728)	(9,334)	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	45,456	150,359	9,340	1,663,032	69,293	191,608	3,599,638	1,957,585	4,901,474	22,263
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	22,800	157,465	7,347	28,836	1,201	219,237	4,118,673	2,239,852	5,608,225	43,009
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	2,183,184	90,966	102	1,923	1,045	2,617	272
Total Expenditures	22,800	157,465	7,347	2,212,020	92,167	219,339	4,120,596	2,240,897	5,610,842	43,281
Revenues Over (Under) Expenditures	22,656	(7,106)	1,993	(548,988)	(22,874)	(27,731)	(520,958)	(283,312)	(709,368)	(21,018)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$22,656	\$(7,106)	\$1,993	\$(548,988)	\$(22,874)	\$(27,731)	\$(520,958)	\$(283,312)	\$(709,368)	\$(21,018)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area No. 1 (Marin)	County Service Area No. 1 (Mono)	County Service Area No. 1 (Monterey)	County Service Area No. 1 (Riverside)
	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	Lighting and Lighting Maintenance	Television Translator Station Facilities	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$227,975	\$102,214	\$8,514	\$12,055	\$—	\$31,731	\$137,206	\$20,856	\$3,296
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	248,877	—	100,953	—	—	3,152	—	—	—	926
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	32,346	64	—	232	—	75	—	1,051	36
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	1,875	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	1,869	16,099	346	648	580	1,091	5,945	814	330
Rents, Concessions, and Royalties	—	600	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	1	—	—	—	20,000	—	—
State	—	381	1,455	118	165	—	207	388	139	52
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	26,110	9,979	—	—	—	2,449	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	16,241	—	—	—	6,150	—	858	—	—
Total Revenues	248,877	281,287	220,785	35,089	23,079	9,882	33,104	164,397	25,309	4,640
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	187,013	274,292	470,404	39,828	15,593	47,594	545	78,854	4,227	1,602
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	40,620	—	—
Other Expenditures	264	—	—	—	—	27,905	55,181	—	—	255
Total Expenditures	187,277	274,292	470,404	39,828	15,593	75,499	55,726	119,474	4,227	1,857
Revenues Over (Under) Expenditures	61,600	6,995	(249,619)	(4,739)	7,486	(65,617)	(22,622)	44,923	21,082	2,783
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	36,913	—	—	—	—
Operating Transfers In	—	—	—	4,739	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	4,739	—	(36,913)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$61,600	\$6,995	\$(249,619)	\$—	\$7,486	\$(102,530)	\$(22,622)	\$44,923	\$21,082	\$2,783

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$276,487	\$11,944	\$16,144	\$38,238	\$—	\$1,440,657	\$662,205	\$9,110	\$733	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,378,302	—	—	—	—	62,837	28,883	—	—	82,448
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	22,536	23	20	48	—	1,480	680	2	1	1,223
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	10,490	82	454	1,135	32	11,560	5,314	(64)	4	1,154
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	4,136	137	123	308	—	9,566	4,397	151	12	—
Other Governmental Agencies	541	—	—	—	—	—	—	5,663	395	—
Charges for Current Services	—	—	—	1,231	5,820	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	260,438	—	—	—	—	—	—	—	—	—
Total Revenues	2,952,930	12,186	16,741	40,960	5,852	1,526,100	701,479	14,862	1,145	84,825
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	3,156,302	20,377	6,473	11,443	6,562	1,445,548	664,453	15,475	1,157	68,190
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	91,293	—	—	—	—	—	—	—	—	—
Total Expenditures	3,247,595	20,377	6,473	11,443	6,562	1,445,548	664,453	15,475	1,157	68,190
Revenues Over (Under) Expenditures	(294,665)	(8,191)	10,268	29,517	(710)	80,552	37,026	(613)	(12)	16,635
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	710	—	—	—	—	—
Operating Transfers Out	—	—	10,268	29,517	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(10,268)	(29,517)	710	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(294,665)	\$(8,191)	\$—	\$—	\$—	\$80,552	\$37,026	\$(613)	\$(12)	\$16,635

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 1-M (Mariposa) Recreation and Park	County Service Area No. 10 (El Dorado) Library Services	County Service Area No. 10 (Fresno) Flood Control and Water Conservation	County Service Area No. 10 (Fresno) Lighting and Lighting Maintenance	County Service Area No. 10 (Fresno) Recreation and Park	County Service Area No. 10 (Fresno) Streets and Roads - Construction and Maintenance	County Service Area No. 10 (Kern) Lighting and Lighting Maintenance	County Service Area No. 10 (Madera) Streets and Roads - Construction and Maintenance	County Service Area No. 10 (San Diego) Streets and Roads - Construction and Maintenance	County Service Area No. 10 (San Luis Obispo) Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$17	\$44	\$—	\$—	\$—	\$2,643	\$163,992
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,165,118	3,356	1,567	11,573	4,824	11,912	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	8,828	—	—	—	—	389	—	17	(330)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	42	3,427	315	145	1,081	453	572	2,276	117	1,749
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	1	1	—	—	—	27	1,406
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	250	624	—	—	25,031	2,051	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	3	8	—	510	—	—	—
Total Revenues	42	1,177,373	3,671	1,983	13,331	5,277	13,383	27,307	4,855	166,817
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	855
Services and Supplies	884	1,157,636	7,072	3,440	24,733	10,165	20,650	1,061	3,842	33,514
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	201	—	—	—	—	—	50	—	—	—
Total Expenditures	1,085	1,157,636	7,072	3,440	24,733	10,165	20,700	1,061	3,842	34,369
Revenues Over (Under) Expenditures	(1,043)	19,737	(3,401)	(1,457)	(11,402)	(4,888)	(7,317)	26,246	1,013	132,448
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	3,401	1,457	11,402	4,888	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	295,460
Total Other Financing Sources (Uses)	—	—	3,401	1,457	11,402	4,888	—	—	—	(295,460)
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,043)	\$19,737	\$—	\$—	\$—	\$—	\$(7,317)	\$26,246	\$1,013	\$(163,012)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	Streets and Roads - Construction and Maintenance	Drainage and Maintenance	Governmental Services	Police Protection and Personal Safety	Recreation and Park	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$6,044	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	169,269	7,426	—	248,639	10,670	5,306	1,628	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	2	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	345	2,187	17	—	—	1,168	31	685	103	325
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	92	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	23,888	—	—	—	—	—	—	—	4,258	3,429
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	100	—	—	—	—	—
Total Revenues	24,233	171,456	7,443	—	248,739	17,976	5,337	2,313	4,361	3,754
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,932	171,631	263	—	242,421	36,167	6,339	246	3,724	2,100
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	59	397	—	—	—	—	244
Total Expenditures	1,932	171,631	263	59	242,818	36,167	6,339	246	3,724	2,344
Revenues Over (Under) Expenditures	22,301	(175)	7,180	(59)	5,921	(18,191)	(1,002)	2,067	637	1,410
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	108
Operating Transfers In	—	—	—	—	—	—	1,002	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	1,002	—	—	(108)
Revenues/Sources Over (Under) Expenditures/Uses	\$22,301	\$(175)	\$7,180	\$(59)	\$5,921	\$(18,191)	\$—	\$2,067	\$637	\$1,302

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	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	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$2,626	\$—	\$48,111	\$—	\$25,490	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	353,057	—	85,659	—	48,918	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	27	—	601	—	311	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	602	114	974	15	444	1,131	3,950	404	2,063	588
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	41	—	765	—	411	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	11,168	1,827	43,330	1,110	—	17,607	—	16,251	—	14,506
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	11,770	1,941	44,304	1,125	356,195	18,738	139,086	16,655	77,193	15,094
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	31,027	192	10,800	744	380,089	8,850	—	4,737	5,251	8,388
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	154	—	75	34,222	—	77,838	—	6,894	—
Total Expenditures	31,027	346	10,800	819	414,311	8,850	77,838	4,737	12,145	8,388
Revenues Over (Under) Expenditures	(19,257)	1,595	33,504	306	(58,116)	9,888	61,248	11,918	65,048	6,706
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	19	—	1	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(19)	—	(1)	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(19,257)	\$1,576	\$33,504	\$305	\$(58,116)	\$9,888	\$61,248	\$11,918	\$65,048	\$6,706

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	Streets and Roads - Construction and Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Ambulance Service	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$35,737	\$17,073	\$20,707	\$6,222	\$—	\$105,891	\$3,750	\$6,814	\$4,724
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	13,319	—	—	153,898	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	236	193	131	12	8,247	179	—	43	7
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	443	1,970	3,318	111	415	2,889	17	126	302	21
Rents, Concessions, and Royalties	—	55,458	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	358	279	205	102	—	1,001	—	68	57
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	58
Charges for Current Services	11,224	332,770	—	20,662	—	—	—	—	10,504	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	16,082	3,540	—	30,211	—	780	—	—	—	—
Total Revenues	27,749	430,069	34,182	72,027	6,751	165,814	107,088	3,876	17,731	4,867
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	4,349	299,440	—	73,315	3,336	190,330	107,088	1,111	11,984	5,940
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	8,828	—	142	312	—	—	—	—
Total Expenditures	4,349	299,440	8,828	73,315	3,478	190,642	107,088	1,111	11,984	5,940
Revenues Over (Under) Expenditures	23,400	130,629	25,354	(1,288)	3,273	(24,828)	—	2,765	5,747	(1,073)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	114	—	—	—	—	—
Operating Transfers In	—	9,360	—	3,710	—	—	—	—	—	—
Operating Transfers Out	—	9,360	—	3,710	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(114)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$23,400	\$130,629	\$25,354	\$(1,288)	\$3,159	\$(24,828)	\$—	\$2,765	\$5,747	\$(1,073)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Fire Protection	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$37,942	\$912,105	\$—	\$109	\$—	\$—	\$27,527	\$61,917	\$38,783	\$1,792
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	6,536	2,809	—	—	—	8,382
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	14	733	—	—	—	—	177	393	251	15
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,255	10,042	90	—	69	222	206	67	(698)	472
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	261	2,879	—	1	—	—	275	616	383	21
Other Governmental Agencies	—	1,142	—	—	—	—	—	—	—	—
Charges for Current Services	—	293,959	—	—	—	—	52,748	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	10,669	—	—	—	—	32,082	32,497	31,624	—
Total Revenues	41,472	1,231,529	90	110	6,605	3,031	113,015	95,490	70,343	10,682
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	28,879	990,562	225	3	8,686	1,230	126,751	38,366	47,073	1,067
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	135,378	—	—	—	—	—	140,924	215,000	587
Total Expenditures	28,879	1,125,940	225	3	8,686	1,230	126,751	179,290	262,073	1,654
Revenues Over (Under) Expenditures	12,593	105,589	(135)	107	(2,081)	1,801	(13,736)	(83,800)	(191,730)	9,028
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	1,935	600	—	—
Operating Transfers Out	—	—	—	—	—	—	1,935	600	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$12,593	\$105,589	\$(135)	\$107	\$(2,081)	\$1,801	\$(13,736)	\$(83,800)	\$(191,730)	\$9,028

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	Fire Protection	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$24,645	\$—	\$—	\$276,240	\$—	\$—	\$—	\$—	\$1,764	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	40,712	—	—	26,163	—	—	—	17,523
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	161	—	—	2,114	—	—	—	—	4	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	887	27,611	1,562	122	48	500	3	(11)	82	273
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	249	—	—	2,784	—	—	—	—	29	—
Other Governmental Agencies	—	—	—	44	—	—	—	—	—	—
Charges for Current Services	46,952	99,483	—	—	718	—	4,542	650	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	30,000	—	—	1	—	—	—	—	—	—
Total Revenues	102,894	127,094	42,274	281,305	766	26,663	4,545	639	1,879	17,796
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	78,357	27,898	8,002	281,013	336	18,798	9,220	444	936	5,571
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	123,828	19,959	—	150	1,414	—	74	70	—
Total Expenditures	78,357	151,726	27,961	281,013	486	20,212	9,220	518	1,006	5,571
Revenues Over (Under) Expenditures	24,537	(24,632)	14,313	292	280	6,451	(4,675)	121	873	12,225
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	2	—	—
Other Financing (Uses)	—	11,793	—	—	15	—	—	—	19	—
Operating Transfers In	14,116	—	—	—	—	—	—	—	—	—
Operating Transfers Out	14,116	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(11,793)	—	—	(15)	—	—	2	(19)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$24,537	\$(36,425)	\$14,313	\$292	\$265	\$6,451	\$(4,675)	\$123	\$854	\$12,225

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area No. 12 (Santa Barbara)	County Service Area No. 12 (Shasta)	County Service Area No. 12 (Stanislaus)	County Service Area No. 12 (Yolo)	County Service Area No. 12 (Yuba)
	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	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Governmental Services	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$16,366	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	20,309	—	14,141	7,707	—	—	1,000	4,480	977
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	108	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	548	186	1,074	—	—	5,011	58	286	28	187
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	165	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	3,617	—	—	—	—	576,958	5,654	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	86	—	—	—	—	—	—	—	—
Total Revenues	4,165	20,581	17,713	14,141	7,707	581,969	5,712	1,286	4,508	1,164
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	5,462	17,373	11,222	14,141	7,707	445,527	3,568	2,275	6,607	461
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	5,462	17,373	11,222	14,141	7,707	445,527	3,568	2,275	6,607	461
Revenues Over (Under) Expenditures	(1,297)	3,208	6,491	—	—	136,442	2,144	(989)	(2,099)	703
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,297)	\$3,208	\$6,491	\$—	\$—	\$136,442	\$2,144	\$(989)	\$(2,099)	\$703

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	County Service Area No. 121 (Riverside) Lighting and Lighting Maintenance	County Service Area No. 122 (San Diego) Local and Regional Planning or Development	County Service Area No. 123 (San Diego) Streets and Roads - Construction and Maintenance	County Service Area No. 124 (Riverside) Streets and Roads - Construction and Maintenance	County Service Area No. 125 (Butte) Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	94,479	—	—	2,670	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	46	28	114	45	9	2,698	(113)	226	1,768	23
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	10,154	—	2,088
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	212	—	—	—	—
Total Revenues	46	28	114	45	9	97,389	(113)	10,380	4,438	2,111
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2	1	—	5	—	53,270	23,000	4,207	—	2,004
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	6	4	—	14	—	5,437	—	—	318	77
Total Expenditures	8	5	—	19	—	58,707	23,000	4,207	318	2,081
Revenues Over (Under) Expenditures	38	23	114	26	9	38,682	(23,113)	6,173	4,120	30
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	4	—	—	—	—	10
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(4)	—	—	—	—	(10)
Revenues/Sources Over (Under) Expenditures/Uses	\$38	\$23	\$114	\$26	\$5	\$38,682	\$(23,113)	\$6,173	\$4,120	\$20

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	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	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$15,783	\$—	\$109,858	\$—	\$—	\$—	\$—	\$218,553	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	132,083	—	—	—	41,094	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	39	—	1,096	—	—	—	—	1,438	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	503	295	666	138	201	229	1,901	4,074	83	29
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	16,800	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	59	—	1,334	—	—	—	—	2,209	—	—
Other Governmental Agencies	—	—	2,658	—	—	—	—	26,183	—	—
Charges for Current Services	—	9,404	—	4,322	5,802	4,386	—	721,189	1,054	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	91	—	447	—	—	—	—	—	—	—
Total Revenues	16,475	9,699	248,142	4,460	6,003	4,615	42,995	990,446	1,137	29
Expenditures										
Salaries, Wages, and Benefits	—	—	15,140	—	—	—	—	—	—	—
Services and Supplies	14,285	4,150	115,233	4,025	3,802	2,098	—	409,484	312	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	964	—	34,921	—	—	509	11,032	672,772	151	—
Total Expenditures	15,249	4,150	165,294	4,025	3,802	2,607	11,032	1,082,256	463	—
Revenues Over (Under) Expenditures	1,226	5,549	82,848	435	2,201	2,008	31,963	(91,810)	674	29
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	61	—	—	22	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	(61)	—	—	(22)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,226	\$5,549	\$82,848	\$435	\$2,201	\$1,947	\$31,963	\$(91,810)	\$652	\$29

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$409,733	\$—	\$2,654	\$3,348	\$59,752	\$32,644	\$9,064	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	507	—	137,238	7,541	—	1,336	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	37	—	937	—	5	45	403	77	3	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	43	1,063	3,996	66	15	301	1,370	2,685	621	567
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	(8,309)	—	—
State	—	—	2,607	—	23	51	603	280	135	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	9,169	—	—	—	—	6,303	98,703	—	26,606
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	36	—	—	30	27	—	—	—	—	—
Total Revenues	623	10,232	554,511	7,637	2,724	5,081	68,431	126,080	9,823	27,173
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,521	279	528,181	5,435	5,625	2,420	56,899	178,599	1,090	13,184
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	47,531	—	—	267	—	—	—	—
Total Expenditures	1,521	279	575,712	5,435	5,625	2,687	56,899	178,599	1,090	13,184
Revenues Over (Under) Expenditures	(898)	9,953	(21,201)	2,202	(2,901)	2,394	11,532	(52,519)	8,733	13,989
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(898)	\$9,953	\$(21,201)	\$2,202	\$(2,901)	\$2,394	\$11,532	\$(52,519)	\$8,733	\$13,989

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 131 (Butte)	County Service Area No. 132 (Riverside)	County Service Area No. 133 (San Diego)	County Service Area No. 134 (Riverside)	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)
	Lighting and Lighting 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	Police Protection and Personal Safety	Flood Control and Water Conservation	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	143,973	—	1,084,342	—	—	12,511	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	72	797	315	3,694	225	366	180	4,798	513	644
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,408	—	8,137	—	12,005	5,854	—	705,878	20,528	2,100
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	690	—	—	—	—	—	—
Total Revenues	1,480	144,770	8,452	1,088,726	12,230	6,220	12,691	710,676	21,041	2,744
Expenditures										
Salaries, Wages, and Benefits	—	—	—	137,410	—	—	—	—	—	—
Services and Supplies	912	164,223	7,090	591,669	3,494	3,886	16,407	872,756	16,656	802
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	155	8,291	—	156,151	—	308	727	—	—	73
Total Expenditures	1,067	172,514	7,090	885,230	3,494	4,194	17,134	872,756	16,656	875
Revenues Over (Under) Expenditures	413	(27,744)	1,362	203,496	8,736	2,026	(4,443)	(162,080)	4,385	1,869
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	23	—	—	—	—	118	—	—	—	232
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(23)	—	—	—	—	(118)	—	—	—	(232)
Revenues/Sources Over (Under) Expenditures/Uses	\$390	\$(27,744)	\$1,362	\$203,496	\$8,736	\$1,908	\$(4,443)	\$(162,080)	\$4,385	\$1,637

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 138 (Riverside)	County Service Area No. 139 (Riverside)	County Service Area No. 14 (Butte)	County Service Area No. 14 (Fresno)	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)
	Lighting and Lighting Maintenance	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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$6,579	\$327	\$82	\$—	\$154,179	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	4,185	118,849	26,232	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	16	—	—	352	308	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3	43	883	13	3	595	1,275	38	6	10
Rents, Concessions, and Royalties	—	—	—	—	—	—	2,160	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	80	4	1	—	856	—	—	—
Other Governmental Agencies	—	—	1,099	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	717	179	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	15	—	—
Total Revenues	3	43	8,657	1,061	265	5,132	277,627	26,285	6	10
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	—	—	4,080	1,724	431	1,845	211,884	44,175	—	6,259
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	71	—	—	28	10,573	—	—	(193)
Total Expenditures	—	—	4,151	1,724	431	1,873	222,457	44,175	—	6,066
Revenues Over (Under) Expenditures	3	43	4,506	(663)	(166)	3,259	55,170	(17,890)	6	(6,056)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	287	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	663	166	—	—	—	—	25,000
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(287)	663	166	—	—	—	—	25,000
Revenues/Sources Over (Under) Expenditures/Uses	\$3	\$43	\$4,219	\$—	\$—	\$3,259	\$55,170	\$(17,890)	\$6	\$18,944

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 14 (Shasta)	County Service Area No. 14 (Stanislaus)	County Service Area No. 14 (Ventura)	County Service Area No. 14 (Ventura)	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)
	Drainage and Drainage Maintenance	Drainage and Drainage 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	Lighting and Lighting Maintenance	Resource Conservation	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$317,198	\$—	\$—	\$—	\$—	\$—	\$—	\$2,310
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	42,720	45,756	11,723	164,798	1,588,372	2,202
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,268	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	223	38	9,005	—	112	795	144	964	9,294	371
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	2,979	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	1,868	—	—	—	—	—	—	—
Charges for Current Services	2,230	—	—	39,787	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	3,375	—	2,180	21,010	—
Total Revenues	2,453	38	332,318	39,787	42,832	49,926	11,867	167,942	1,618,676	4,883
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	10,471	100,931	—
Services and Supplies	509	—	255,268	34,212	51,291	80,015	4,067	93,261	898,878	8,172
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	674	23,866	230,027	466
Total Expenditures	509	—	255,268	34,212	51,291	80,015	4,741	127,598	1,229,836	8,638
Revenues Over (Under) Expenditures	1,944	38	77,050	5,575	(8,459)	(30,089)	7,126	40,344	388,840	(3,755)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,944	\$38	\$77,050	\$5,575	\$(8,459)	\$(30,089)	\$7,126	\$40,344	\$388,840	\$(3,755)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 146 (Riverside)	County Service Area No. 149 (Butte)	County Service Area No. 149 (Riverside)	County Service Area No. 15 (Kern)	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)
	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	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$102,415	\$10,586	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	8,807	—	365,272	21,868	1,402	—	—	—	10,596	5,242
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,011	54	—	5,955	144	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	190	398	2,094	1,211	54	459	339	940	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	688	164	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	10,500	—	—	—	9,898	28,323	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	2,224	528	44	—	—	—	—	—
Total Revenues	8,997	10,898	369,590	24,618	1,554	10,357	137,720	11,834	10,596	5,242
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,773	10,984	27,633	20,056	1,935	2,427	170,117	6,973	10,596	5,242
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,323	—	112,286	61	4	—	—	647	—	—
Total Expenditures	3,096	10,984	139,919	20,117	1,939	2,427	170,117	7,620	10,596	5,242
Revenues Over (Under) Expenditures	5,901	(86)	229,671	4,501	(385)	7,930	(32,397)	4,214	—	—
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	145	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(145)	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$5,901	\$(231)	\$229,671	\$4,501	\$(385)	\$7,930	\$(32,397)	\$4,214	\$—	\$—

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area No. 152 (Riverside)	County Service Area No. 153 (Riverside)	County Service Area No. 158 (Butte)	County Service Area No. 16 (Butte)	County Service Area No. 16 (Kern)	County Service Area No. 16 (Marin)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Flood Control and Water Conservation	Recreation and Park	Ambulance Service	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$4,428	\$95,220	\$—	\$—	\$173,529	\$—	\$—	\$1,172	\$—	\$73,054
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	12,955	1,461,669	453,701	—	—	—	18,385	179,672
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	10	148	—	—	1,939	—	—	4	2,654	147
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	75	3,174	128	24,135	11,682	23	465	327	189	2,653
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	30
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	38	1,726	—	—	2,693	—	—	—	—	412
Other Governmental Agencies	—	95	—	—	—	—	—	721	—	—
Charges for Current Services	11,484	15,082	—	623,895	—	—	4,284	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	54,413	12,725	—	—	—	430	9,000
Total Revenues	16,035	115,445	13,083	2,164,112	656,269	23	4,749	2,224	21,658	264,968
Expenditures										
Salaries, Wages, and Benefits	—	—	—	477,262	125,067	—	—	—	—	—
Services and Supplies	2,097	68,681	5,156	348,335	223,723	—	3,358	540	27,890	208,745
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	1,369,952	98,948	—	612	71	270	7,944
Total Expenditures	2,097	68,681	5,156	2,195,549	447,738	—	3,970	611	28,160	216,689
Revenues Over (Under) Expenditures	13,938	46,764	7,927	(31,437)	208,531	23	779	1,613	(6,502)	48,279
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	179	108	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	(179)	(108)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$13,938	\$46,764	\$7,927	\$(31,437)	\$208,531	\$23	\$600	\$1,505	\$(6,502)	\$48,279

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 16 (San Benito)	County Service Area No. 16 (San Benito)	County Service Area No. 16 (San Benito)	County Service Area No. 16 (San Diego)	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)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	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	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$16,319	\$—	\$25,005	\$5,019	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,030	1,429	14,987	—	3,437	—	—	18,603	1,117	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	105	—	(56)	12	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	—	201	490	—	1,276	124	416	143	24
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	165	—	213	43	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	6,603	—	—	3,795	—	—	2,139
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	1,030	1,429	15,188	23,682	3,437	26,438	8,993	19,019	1,260	2,163
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	2,318	—	—	—	—
Services and Supplies	2,322	4,910	58,501	6,369	3,437	4,671	2,972	10,485	4,829	1,548
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	99
Total Expenditures	2,322	4,910	58,501	6,369	3,437	6,989	2,972	10,485	4,829	1,647
Revenues Over (Under) Expenditures	(1,292)	(3,481)	(43,313)	17,313	—	19,449	6,021	8,534	(3,569)	516
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	2
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	(2)
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,292)	\$(3,481)	\$(43,313)	\$17,313	\$—	\$19,449	\$6,021	\$8,534	\$(3,569)	\$514

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 163 (Butte)	County Service Area No. 164 (Butte)	County Service Area No. 165 (Butte)	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 (Marin)
	Drainage and Drainage Maintenance	Animal Control	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Police Protection and Personal Safety	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$15,126	\$—	\$—	\$—	\$—	\$615,440
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	222,738	—	—	—	19,976	43,971	97,188	143,190	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	32	2,719	5,343	15,256	—	224
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	747	1,153	566	2,514	604	1,480	947	2,796	873	14,860
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	245	—	—	—	—	627
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	6,200	—	2,632	38,943	16,032	—	—	—	—	281
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	1,340	216	—	72,000
Total Revenues	6,947	223,891	3,198	41,457	32,039	24,175	51,601	115,456	144,063	703,432
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	—	225,811	1,000	17,193	23,160	23	57,271	104,381	—	1,696,890
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,242	—	149	825	15,636	36	92	239	140,268	230,141
Total Expenditures	1,242	225,811	1,149	18,018	38,796	59	57,363	104,620	140,268	1,927,031
Revenues Over (Under) Expenditures	5,705	(1,920)	2,049	23,439	(6,757)	24,116	(5,762)	10,836	3,795	(1,223,599)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	210	286	197	647	343	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(210)	(286)	(197)	(647)	(343)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$5,495	\$(2,206)	\$1,852	\$22,792	\$(7,100)	\$24,116	\$(5,762)	\$10,836	\$3,795	\$(1,223,599)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Ambulance Service	Drainage and Drainage Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$8,984	\$137,971	\$980,855	\$—	\$—	\$—	\$4,981	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	12,187	6,193	—	—	1,045	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	503	1,558	6,438	—	—	—	11	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	671	8,191	4,717	684	—	405	656	233	788	117
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	59	1,923	9,940	—	—	—	41	—	—	—
Other Governmental Agencies	—	—	683	—	—	—	—	—	—	—
Charges for Current Services	—	—	1,349,105	—	—	—	6,436	—	18,000	1,500
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	4	—	—	—	—	—	—	—
Total Revenues	10,217	149,643	2,351,742	12,871	6,193	405	12,125	1,278	18,788	1,617
Expenditures										
Salaries, Wages, and Benefits	—	9,599	—	—	—	523	—	—	—	—
Services and Supplies	21,368	13,290	2,642,614	19,697	6,193	121	181	126	11,992	504
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	1,628,667	—	—	—	—	—	—	1,058	150
Total Expenditures	21,368	1,651,556	2,642,614	19,697	6,193	644	181	126	13,050	654
Revenues Over (Under) Expenditures	(11,151)	(1,501,913)	(290,872)	(6,826)	—	(239)	11,944	1,152	5,738	963
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	252	31
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	2,000	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	(2,000)	—	—	—	—	(252)	(31)
Revenues/Sources Over (Under) Expenditures/Uses	\$(11,151)	\$(1,501,913)	\$(290,872)	\$(8,826)	\$—	\$(239)	\$11,944	\$1,152	\$5,486	\$932

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 174 (Butte)	County Service Area No. 176 (Butte)	County Service Area No. 177 (Butte)	County Service Area No. 178 (Butte)	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)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	1	7,711	36,851	31,930	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	691	4,543	3,121	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	116	167	104	394	134	409	485	1,209	1,220	1,675
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	3,010	4,137	3,030	3,840	—	—	—	—	—	12,400
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	1,274	112	—
Total Revenues	3,126	4,304	3,134	4,234	134	410	8,887	43,877	36,383	14,075
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,848	2,473	2,388	2,017	5,331	8,208	7,028	61,251	20,003	2,168
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	159	244	151	153	146	—	11	131	41	—
Total Expenditures	2,007	2,717	2,539	2,170	5,477	8,208	7,039	61,382	20,044	2,168
Revenues Over (Under) Expenditures	1,119	1,587	595	2,064	(5,343)	(7,798)	1,848	(17,505)	16,339	11,907
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	29	44	31	128	154	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(29)	(44)	(31)	(128)	(154)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,090	\$1,543	\$564	\$1,936	\$(5,497)	\$(7,798)	\$1,848	\$(17,505)	\$16,339	\$11,907

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 18 (Marin) Recreation and Park	County Service Area No. 18 (Nevada) Streets and Roads - Construction and Maintenance	County Service Area No. 18 (San Bernardino) Streets and Roads - Construction and Maintenance	County Service Area No. 18 (San Diego) Streets and Roads - Construction and Maintenance	County Service Area No. 18 (San Joaquin) Lighting and Lighting Maintenance	County Service Area No. 18 (Santa Cruz) Streets and Roads - Construction and Maintenance	County Service Area No. 18 (Stanislaus) Drainage and Drainage Maintenance	County Service Area No. 180 (Butte) Lighting and Lighting Maintenance	County Service Area No. 181 (Butte) Lighting and Lighting Maintenance	County Service Area No. 19 (Fresno) Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$120,312	\$—	\$102,215	\$32,578	\$—	\$3,149	\$—	\$—	\$—	\$567
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,857	159,110	—	2,956	—	10,031	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	286	—	8,187	206	—	8	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,755	6	1,309	1,246	—	393	79	166	405	165
Rents, Concessions, and Royalties	—	—	40	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	13,939	—	—	—	—	—	—	—
State	786	—	4,872	326	—	27	—	—	—	8
Other Governmental Agencies	—	1	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	2,030	—	2,530	6,500	1,764
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	11,029	—	—	—	—	—	—	—
Total Revenues	123,139	1,864	300,701	34,356	2,956	5,607	10,110	2,696	6,905	2,504
Expenditures										
Salaries, Wages, and Benefits	—	—	162,586	—	—	—	—	—	—	2,961
Services and Supplies	(35,021)	5,691	146,833	15,011	2,956	17,511	13,744	175	2,292	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	12,214	—	—	—	—	—	—	—	—	—
Other Expenditures	120,084	—	—	—	—	—	—	148	171	—
Total Expenditures	97,277	5,691	309,419	15,011	2,956	17,511	13,744	323	2,463	2,961
Revenues Over (Under) Expenditures	25,862	(3,827)	(8,718)	19,345	—	(11,904)	(3,634)	2,373	4,442	(457)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	28	91	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	200,000	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(200,000)	—	—	—	—	(28)	(91)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$25,862	\$(3,827)	\$(208,718)	\$19,345	\$—	\$(11,904)	\$(3,634)	\$2,345	\$4,351	\$(457)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	Fire Protection	Drainage and Maintenance	Drainage and Maintenance	Drainage and Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,954,658	\$210	\$—	\$—	\$30,732	\$—	\$20,965	\$8,759	\$—	\$3,005
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	51,960	60,641	23,483	67,987	—	18,834	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4,658	11	—	—	20	—	222	—	—	2
Licenses, Permits, and Franchises	—	—	—	—	—	360	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	31,171	64	16	1,401	616	248	313	175	1,438	43
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	1	20,000	—
State	12,890	1	—	—	343	—	240	119	—	34
Other Governmental Agencies	—	—	—	—	173	—	—	—	—	15
Charges for Current Services	—	319	—	—	—	—	—	29,480	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	12,850	—	—	—	—
Total Revenues	2,003,377	605	16	53,361	92,525	36,941	89,727	38,534	40,272	3,099
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,564,147	28	329	25,279	194,618	3,249	15,644	36,773	8,209	8,390
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	20,787	—
Other Expenditures	15,876	—	—	—	—	—	—	—	—	—
Total Expenditures	1,580,023	28	329	25,279	194,618	3,249	15,644	36,773	28,996	8,390
Revenues Over (Under) Expenditures	423,354	577	(313)	28,082	(102,093)	33,692	74,083	1,761	11,276	(5,291)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$423,354	\$577	\$(313)	\$28,082	\$(102,093)	\$33,692	\$74,083	\$1,761	\$11,276	\$(5,291)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	Recreation and Park	Governmental Services	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$25,761	\$22,601	\$3,482	\$5,327	\$—	\$—	\$10,201	\$1,438	\$451,660	\$58,008
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	21,876	40,817	—	—	—	181,416	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	37	7	2	—	2,339	—	24	84	13,884	372
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	244	369	739	727	1,498	181	414	207	5,324	(269)
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	19,653	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	57,410
State	314	1,034	52	96	—	—	67	9	5,596	16,363
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	1,600	—	4,820	48,786	45,699
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	1,080	—	—	—	2,304	—
Total Revenues	26,356	24,011	4,275	28,026	45,734	1,781	10,706	6,558	728,623	177,583
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	372,805	—
Services and Supplies	39,191	16,420	106	29,562	43,719	380	—	4,289	279,007	584,469
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	95	—	84	—	6,034	—
Total Expenditures	39,191	16,420	106	29,562	43,814	380	84	4,289	657,846	584,469
Revenues Over (Under) Expenditures	(12,835)	7,591	4,169	(1,536)	1,920	1,401	10,622	2,269	70,777	(406,886)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	85,000	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	(85,000)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(12,835)	\$7,591	\$4,169	\$(1,536)	\$1,920	\$1,401	\$10,622	\$2,269	\$(14,223)	\$(406,886)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 20 (Stanislaus)	County Service Area No. 21 (Kern)	County Service Area No. 21 (Madera)	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)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and 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	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$10,363	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	6,779	2,484	—	11,634	—	533	469	7,680	—	7,290
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	149	—	—	112	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	44	48	280	67	578	—	—	94	10	314
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	167	—	—	—	—	—
Other Governmental Agencies	—	—	—	33	—	—	—	—	—	—
Charges for Current Services	—	—	15,120	—	—	—	—	—	96,423	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	76	—	—	—	—	—	—	—	—
Total Revenues	6,823	2,757	15,400	11,734	11,220	533	469	7,774	96,433	7,604
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	6,864	4,446	16,310	8,000	7,227	860	1,147	16,179	374,402	1,939
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	7	—	—	614	—	—	—	—	—
Total Expenditures	6,864	4,453	16,310	8,000	7,841	860	1,147	16,179	374,402	1,939
Revenues Over (Under) Expenditures	(41)	(1,696)	(910)	3,734	3,379	(327)	(678)	(8,405)	(277,969)	5,665
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	5,000
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	(5,000)
Revenues/Sources Over (Under) Expenditures/Uses	\$(41)	\$(1,696)	\$(910)	\$3,734	\$3,379	\$(327)	\$(678)	\$(8,405)	\$(277,969)	\$665

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 21 (San Joaquin)	County Service Area No. 21 (San Luis Obispo)	County Service Area No. 21 (Santa Cruz)	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)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$20,070	\$1,542	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,300	118,886	—	23,041	20,438	—	6,748	21,800	15,070	66,868
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	4,781	—	—	40	16	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	961	237	456	1,563	1,655	70	410	179	(115)
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	164	25	—
Other Governmental Agencies	—	—	—	—	—	—	31	—	221	—
Charges for Current Services	—	4,727	2,896	—	—	227,547	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	960	—	—	248	—	—
Total Revenues	2,300	124,574	3,133	23,497	27,742	229,202	6,849	42,732	17,053	66,753
Expenditures										
Salaries, Wages, and Benefits	—	15,110	—	—	—	—	—	—	—	—
Services and Supplies	2,300	33,851	170	17,998	38,248	198,883	5,904	34,498	14,059	50,141
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	115,200	—	—	—	—	—	—	—	—
Interest Expense	—	1,553	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	108	—	—	—	973	—
Total Expenditures	2,300	165,714	170	17,998	38,356	198,883	5,904	34,498	15,032	50,141
Revenues Over (Under) Expenditures	—	(41,140)	2,963	5,499	(10,614)	30,319	945	8,234	2,021	16,612
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	116,200	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	116,200	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$75,060	\$2,963	\$5,499	\$(10,614)	\$30,319	\$945	\$8,234	\$2,021	\$16,612

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 22 (San Benito)	County Service Area No. 22 (San Diego)	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)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$1,560	\$—	\$—	\$—	\$—	\$9,349	\$—	\$—	\$1
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	14,730	1,758	—	2,141	450,526	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	10	—	—	—	—	41	301	3,661	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	60	326	3	208	705	1,847	124	4,946	87
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	16	—	—	—	—	(131)	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	11,011	—	—	—
Charges for Current Services	—	—	—	267	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	52	—	—
Total Revenues	—	1,646	326	270	14,938	2,463	22,117	2,618	459,133	88
Expenditures										
Salaries, Wages, and Benefits	—	—	523	—	—	—	—	—	—	—
Services and Supplies	19,100	3,453	122	148	7,204	4,681	—	1,813	968,716	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	2,491	5	—	—
Total Expenditures	19,100	3,453	645	148	7,204	4,681	2,491	1,818	968,716	—
Revenues Over (Under) Expenditures	(19,100)	(1,807)	(319)	122	7,734	(2,218)	19,626	800	(509,583)	88
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	459	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	(459)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(19,100)	\$(1,807)	\$(319)	\$122	\$7,734	\$(2,218)	\$19,167	\$800	\$(509,583)	\$88

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 23 (Monterey)	County Service Area No. 23 (San Benito)	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)
	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,594	\$—	\$—	\$552	\$—	\$—	\$19,431	\$—	\$—	\$132,675
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	2,293	19,861	—	3,571	4,714	—	—	4,652	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	125	—	—	4	—	—	(38)	—	—	366
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,053	—	26	51	8	—	192	100	842	23,239
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	4,138
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	11	—	—	6	—	—	164	—	—	978
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	45,582
Charges for Current Services	13,985	—	—	6,603	—	—	—	9,940	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	16,768	2,293	19,887	7,216	3,579	4,714	19,749	10,040	5,494	206,978
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	7,841	—	—	—
Services and Supplies	1,954	3,603	45,013	3,609	4,438	4,714	20,514	167	5,774	588
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	230,835
Total Expenditures	1,954	3,603	45,013	3,609	4,438	4,714	28,355	167	5,774	231,423
Revenues Over (Under) Expenditures	14,814	(1,310)	(25,126)	3,607	(859)	—	(8,606)	9,873	(280)	(24,445)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	7,824
Operating Transfers In	—	—	—	—	2,000	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	84,421	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	2,000	—	(84,421)	—	—	(7,824)
Revenues/Sources Over (Under) Expenditures/Uses	\$14,814	\$(1,310)	\$(25,126)	\$3,607	\$1,141	\$—	\$(93,027)	\$9,873	\$(280)	\$(32,269)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 24 (Kern)	County Service Area No. 24 (Monterey)	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 (San Stanislaus)
	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	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$517	\$—	\$—	\$—	\$—	\$1,659	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,687	—	23,424	751	133	6,442	—	20,700	—	19,041
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	63	26	—	—	—	—	11	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	49	451	362	—	—	128	217	573	392	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	3	—	—	—	—	17	—	(413)	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	4,798	—	—	—	—	9,859	—	13,811	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	46	—	175	—	—	—	—	—	—	—
Total Revenues	1,845	5,795	23,961	751	133	6,570	11,763	21,273	13,790	19,041
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,815	254	3,629	2,343	472	16,009	3,862	7,803	79,343	4,688
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	4	—	—	—	—	—	—	—	—	78
Total Expenditures	1,819	254	3,629	2,343	472	16,009	3,862	7,803	79,343	4,766
Revenues Over (Under) Expenditures	26	5,541	20,332	(1,592)	(339)	(9,439)	7,901	13,470	(65,553)	14,275
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	10,000	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	(10,000)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$26	\$5,541	\$20,332	\$(1,592)	\$(339)	\$(9,439)	\$7,901	\$3,470	\$(65,553)	\$14,275

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 25 (Butte)	County Service Area No. 25 (Kern)	County Service Area No. 25 (Marin)	County Service Area No. 25 (Monterey)	County Service Area No. 25 (San Benito)	County Service Area No. 25 (San Joaquin)	County Service Area No. 25 (Santa Cruz)	County Service Area No. 25 (Stanislaus)	County Service Area No. 26 (Kern)	County Service Area No. 26 (Monterey)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$93,224	\$—	\$—	\$26,082	\$—	\$—	\$—	\$—	\$—	\$1,456
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	440	—	8,707	11,731	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	243	—	—	1,607	—	—	—	—	1,577	95
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	30,261	67	22	1,753	187	126	424	44	586	216
Rents, Concessions, and Royalties	12,697	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	765	—	—	178	—	—	—	—	—	10
Other Governmental Agencies	30,884	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	10,692	—	—	1,952
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	378	—
Total Revenues	168,074	67	22	29,620	187	566	11,116	8,751	14,272	3,729
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	300	3	—	11,421	778	69	5,869	8,680	15,434	1,624
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	27,673	7	—	—	—	—	—	—	44	—
Total Expenditures	27,973	10	—	11,421	778	69	5,869	8,680	15,478	1,624
Revenues Over (Under) Expenditures	140,101	57	22	18,199	(591)	497	5,247	71	(1,206)	2,105
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	9,955	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	2,000	—	—	—	—
Total Other Financing Sources (Uses)	(9,955)	—	—	—	—	(2,000)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$130,146	\$57	\$22	\$18,199	\$(591)	\$(1,503)	\$5,247	\$71	\$(1,206)	\$2,105

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$48,962,446	\$229,603	\$—	\$—	\$—	\$4,064	\$—	\$—	\$23,442	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	170,234	3,578	—	31,461	30,212	8,764	234,340
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	255,537	—	—	—	—	9	1,957	—	267	—
Licenses, Permits, and Franchises	381,367	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	45,040	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	403,289	1,808	1,368	4,785	46	126	1,113	—	685	105
Rents, Concessions, and Royalties	5,340,271	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	338,303	—	—	—	—	—	—	—	—	—
State	611,160	—	—	—	—	64	—	—	376	—
Other Governmental Agencies	1,588,699	—	—	—	—	—	—	—	—	—
Charges for Current Services	5,300,410	482,064	35,066	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	699,692	9,380	—	—	—	—	860	—	—	—
Total Revenues	63,926,214	722,855	36,434	175,019	3,624	4,263	35,391	30,212	33,534	234,445
Expenditures										
Salaries, Wages, and Benefits	23,170,391	—	—	—	—	—	—	—	—	—
Services and Supplies	37,641,289	484,566	23,589	118,137	8,635	2,844	39,241	1,434	26,257	4,907
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	1,015,309	—	—	—	—	—	—	—	—	—
Other Expenditures	110,952	284,982	—	—	—	71	86	30,061	1,856	6,408
Total Expenditures	61,937,941	769,548	23,589	118,137	8,635	2,915	39,327	31,495	28,113	11,315
Revenues Over (Under) Expenditures	1,988,273	(46,693)	12,845	56,882	(5,011)	1,348	(3,936)	(1,283)	5,421	223,130
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	69,707	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	29	—	—	—	219,000
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	69,707	—	—	—	—	(29)	—	—	—	(219,000)
Revenues/Sources Over (Under) Expenditures/Uses	\$2,057,980	\$(46,693)	\$12,845	\$56,882	\$(5,011)	\$1,319	\$(3,936)	\$(1,283)	\$5,421	\$4,130

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 (Placer)	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$9,547	\$2,288,943	\$—	\$24,751	\$26,208	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,032,801	1,210,406	354,214	35,496	900,302	1,338	399	41,891	—	16,787
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(5)	(1,297)	—	(13)	(14)	—	—	—	—	—
Licenses, Permits, and Franchises	—	21,000	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	265,565	207,761	26,339	8,995	70,939	—	—	89	415	989
Rents, Concessions, and Royalties	—	—	—	—	300	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	102	27,374	—	262	256	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	2,910,830	—	—	16,176	—	—	—	30,888	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,358	694,175	493	—	56,292	—	—	—	—	—
Total Revenues	1,310,368	7,359,192	381,046	69,491	1,070,459	1,338	399	41,980	31,303	17,776
Expenditures										
Salaries, Wages, and Benefits	—	856	—	—	18,041	—	—	—	—	—
Services and Supplies	562,424	6,244,165	299,366	38,377	438,903	2,502	1,044	68,306	51,672	25,649
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	1,155,083	—	—	—	—	—	—	—	—
Other Expenditures	2,012	216,619	—	—	29,422	—	—	—	—	—
Total Expenditures	564,436	7,616,723	299,366	38,377	486,366	2,502	1,044	68,306	51,672	25,649
Revenues Over (Under) Expenditures	745,932	(257,531)	81,680	31,114	584,093	(1,164)	(645)	(26,326)	(20,369)	(7,873)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$745,932	\$(257,531)	\$81,680	\$31,114	\$584,093	\$(1,164)	\$(645)	\$(26,326)	\$(20,369)	\$(7,873)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$437,234	\$—	\$—	\$—	\$—	\$305,451
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,212	161,742	—	—	1,746	8,200	28,196	680,430	12,725	116,208
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	29	—	—	—	10,992	—	—	5,653	41	3,184
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	23	1,952	72	786	(527)	353	2,428	5,755	183	1,611
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	194,336	—	—	—	—	4,021
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	4,364
Charges for Current Services	—	—	—	—	21,625	—	—	2,050,549	—	42,454
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	35	—	—	—	24,185	—	—	—	—	9,849
Total Revenues	1,299	163,694	72	786	689,591	8,553	30,624	2,742,387	12,949	487,142
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	306,950	—	—	—	—	258,378
Services and Supplies	1,219	99,391	—	—	233,366	7,784	30,188	2,532,480	1,298	144,168
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	19,583	—	—	—	—	4,301
Other Expenditures	3	23,343	—	—	—	—	—	—	—	—
Total Expenditures	1,222	122,734	—	—	559,899	7,784	30,188	2,532,480	1,298	406,847
Revenues Over (Under) Expenditures	77	40,960	72	786	129,692	769	436	209,907	11,651	80,295
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	98,315	—	—	—	—	—	—	—	—
Operating Transfers Out	—	98,315	—	—	175,500	1,000	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(175,500)	(1,000)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$77	\$40,960	\$72	\$786	\$(45,808)	\$(231)	\$436	\$209,907	\$11,651	\$80,295

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$50,218	\$—	\$—	\$—	\$40,047	\$751,788	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	448,279	1,110	—	566,000	391,857	3,745	—	167,261	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2,880	187	256	7,287	152	—	67	262	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	10	1,231	55	1,731	5,149	2,733	44	252	3,233	270
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	685	—	—	—	475	5,054	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	66,580	79,250
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	46	—	100,000	—	—	—	—	—
Total Revenues	10	452,390	1,398	52,890	678,436	394,742	3,789	40,841	994,178	79,520
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	—	229,408	2,029	6,547	14,128	283,201	4,777	60,752	248,278	67,447
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	167,646	—	—	—	—	—	—	—	—
Interest Expense	—	10,860	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	6	—	—	—	—	—	—	—
Total Expenditures	—	407,914	2,035	6,547	14,128	283,201	4,777	60,752	248,278	67,447
Revenues Over (Under) Expenditures	10	44,476	(637)	46,343	664,308	111,541	(988)	(19,911)	745,900	12,073
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	85,338	—	—	627,367	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	430,671	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(430,671)	(85,338)	—	—	(627,367)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$10	\$44,476	\$(637)	\$46,343	\$233,637	\$26,203	\$(988)	\$(19,911)	\$118,533	\$12,073

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$13,083	\$111,891	\$30,716	\$5,444	\$48	\$—	\$—	\$280	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	31,831	—	—	—	2,192	43,478	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	5	240	11	84	—	235	3,096	14	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	(26)	3,464	957	395	4	1,084	1,172	122	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	647	3,098	459	52	1	—	—	2	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	1,620	4,084	—	—	985	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	1,200	—	—	—
Total Revenues	13,709	150,524	32,143	7,595	4,137	3,511	48,946	1,403	—	—
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	14,813	74,455	18,806	5,231	4,799	25	56,985	29	48	13
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	22,599	—	—	—	19	126	—	—	—
Total Expenditures	14,813	97,054	18,806	5,231	4,799	44	57,111	29	48	13
Revenues Over (Under) Expenditures	(1,104)	53,470	13,337	2,364	(662)	3,467	(8,165)	1,374	(48)	(13)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	201	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	461	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	662	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,104)	\$53,470	\$13,337	\$2,364	\$—	\$3,467	\$(8,165)	\$1,374	\$(48)	\$(13)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$3,723	\$3,185	\$—	\$—	\$—	\$—	\$16,780	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	2,676	1,862	—	838	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	31	21	—	—	—	—	28,928	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	75	(3)	163	—	—	464	376	1,270	8,456	4,819
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	4,464	2,544
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	43	32	—	—	—	—	271	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	7,425	—	1,286	169,683	96,695
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	75	3,794	3,401	2,676	1,862	7,889	1,214	48,535	182,603	104,058
Expenditures										
Salaries, Wages, and Benefits	—	576	—	—	—	—	—	—	—	—
Services and Supplies	200	2,815	4,582	2,676	1,862	7,951	198	40,213	128,343	73,138
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	829	—	—
Total Expenditures	200	3,391	4,582	2,676	1,862	7,951	198	41,042	128,343	73,138
Revenues Over (Under) Expenditures	(125)	403	(1,181)	—	—	(62)	1,016	7,493	54,260	30,920
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	298	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	(298)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(125)	\$403	\$(1,181)	\$—	\$—	\$(62)	\$1,016	\$7,195	\$54,260	\$30,920

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Joaquin)	County Service Area No. 31 (San Joaquin)	County Service Area No. 31 (Santa Barbara)	County Service Area No. 32 (Fresno)
	Resource Conservation	Lighting and Lighting Maintenance	Fire Protection	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$320	\$—	\$—	\$—	\$—	\$14,340	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	2,737	556,469	—	—	3,104	4,351	7,371	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	103	—	17	—	—	—	—	16	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,347	141	244	141	—	—	—	—	638	7
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	2	—	—	—	—	304	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	24,935	—	—	943	—	—	—	—	33,455	1,668
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	60	—	—	—	—	—	—	—	—
Total Revenues	27,282	3,041	556,713	1,423	—	3,104	4,351	7,371	48,753	1,675
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	4,987	2,052	6,222	29	1,929	3,784	4,351	7,371	59,129	1,856
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	6	546,000	—	—	—	—	—	—	50
Total Expenditures	4,987	2,058	552,222	29	1,929	3,784	4,351	7,371	59,129	1,906
Revenues Over (Under) Expenditures	22,295	983	4,491	1,394	(1,929)	(680)	—	—	(10,376)	(231)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	231
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	231
Revenues/Sources Over (Under) Expenditures/Uses	\$22,295	\$983	\$4,491	\$1,394	\$(1,929)	\$(680)	\$—	\$—	\$(10,376)	\$—

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area No. 33 (Monterey)
	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	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$2,685	\$—	\$—	\$—	\$3,893	\$2,229	\$8,917	\$—	\$1,226
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,391	—	—	—	48,864	—	1,334	5,335	13,513	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	144	135	—	—	—	9	—	—	—	74
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	14	287	—	50	2,501	235	263	1,051	110	119
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	270	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	1	—	—
State	—	1	—	—	—	61	32	127	—	8
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	5,180	—	1,850	—	—	—	—	—	1,075
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	34	—	—	—	—	—	—	—	—	—
Total Revenues	1,583	8,288	—	1,900	51,365	4,198	3,858	15,431	13,893	2,502
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,463	4,925	—	580	55,214	2,376	3,198	12,793	9,479	3,484
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	3	—	—	—	—	71	—	—	4,811	—
Total Expenditures	1,466	4,925	—	580	55,214	2,447	3,198	12,793	14,290	3,484
Revenues Over (Under) Expenditures	117	3,363	—	1,320	(3,849)	1,751	660	2,638	(397)	(982)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	20,762,071	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	20,762,071	—	—	67	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	(67)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$117	\$3,363	\$—	\$1,320	\$(3,849)	\$1,684	\$660	\$2,638	\$(397)	\$(982)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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 (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)	County Service Area No. 34 (San Benito)	County Service Area No. 34 (San Benito)
	Lighting and Lighting Maintenance	Drainage and Drainage 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	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$920	\$—	\$—	\$—	\$40,243	\$216	\$—	\$1,522	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	15,808	—	825	198
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	26,768	—	1,606	84	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	26	126	—	220	4,243	410	593	79	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	13,293	—	—	—	—	—	—
State	—	—	—	—	755	1	—	10	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	35,700	5,892	68,040	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	550	—	—	—
Total Revenues	946	126	—	49,213	77,901	68,667	18,557	1,695	825	198
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	—	631	92	28,823	127,735	14,858	21,208	26	1,976	71
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	1,387	—	50	—	—	—
Total Expenditures	—	631	92	28,823	129,122	14,858	21,258	26	1,976	71
Revenues Over (Under) Expenditures	946	(505)	(92)	20,390	(51,221)	53,809	(2,701)	1,669	(1,151)	127
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	2,489	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	53,809	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(2,489)	(53,809)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	946	\$(505)	\$(92)	\$20,390	\$(53,710)	\$—	\$(2,701)	\$1,669	\$(1,151)	\$127

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 (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)	County Service Area No. 35 (Santa Cruz)	County Service Area No. 36 (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	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$115	\$3,429	\$—	\$—	\$—	\$—	\$720
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,512	—	1,016	—	—	1,714	300	8,947	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	193	—	—	—	—	6
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	84	513	53	62,258	158	—	—	50	57	552
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	1	23	—	—	—	—	(48)
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	2,302
Charges for Current Services	—	9,598	—	840,119	5,230	—	—	—	5,439	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	1,596	10,111	1,069	902,493	9,033	1,714	300	8,997	5,496	3,532
Expenditures										
Salaries, Wages, and Benefits	4,487	—	—	—	—	—	—	—	—	—
Services and Supplies	—	12,527	822	651,950	6,187	4,149	634	17,819	4,335	1,236
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	71
Total Expenditures	4,487	12,527	822	651,950	6,187	4,149	634	17,819	4,335	1,307
Revenues Over (Under) Expenditures	(2,891)	(2,416)	247	250,543	2,846	(2,435)	(334)	(8,822)	1,161	2,225
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	196
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	(196)
Revenues/Sources Over (Under) Expenditures/Uses	\$(2,891)	\$(2,416)	\$247	\$250,543	\$2,846	\$(2,435)	\$(334)	\$(8,822)	\$1,161	\$2,029

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area No. 37 (Butte)	County Service Area No. 37 (Kern)
	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	Ambulance Service	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$652	\$64,560	\$—	\$—	\$—	\$—	\$—	\$96,559	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	53,403	1,238	122,593	324,935	3,966	—	—	—	—	23,699
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	860	—	—
Prior Year and Penalties	4,837	8	742	(180)	—	—	—	—	756	1,049
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,928	20	1,938	35	220	932	608	369	5,313	619
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	10	1,025	—	—	—	—	—	1,700	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	12,690	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,300	11	1,087	—	—	—	—	—	—	640
Total Revenues	61,468	1,939	191,945	324,790	4,186	13,622	608	1,229	104,328	26,007
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	53,487	2,669	174,558	316,932	1,309	600	10,091	438	55,000	25,403
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	138	180	18,061	—	49	—	—	—	57	55
Total Expenditures	53,625	2,849	192,619	316,932	1,358	600	10,091	438	55,057	25,458
Revenues Over (Under) Expenditures	7,843	(910)	(674)	7,858	2,828	13,022	(9,483)	791	49,271	549
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	1,364	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	2,000	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(2,000)	—	—	—	(1,364)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$7,843	\$(910)	\$(674)	\$7,858	\$828	\$13,022	\$(9,483)	\$791	\$47,907	\$549

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area No. 38 (Nevada)	County Service Area No. 38 (Riverside)
	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	Streets and Roads - Construction and Maintenance	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$614	\$—	\$58,664
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	813	387	—	9,300	2,884	6,384	—	8,000	86,473
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	161	37	—	617
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	88	—	39	358	661	167	323	184	—	3,631
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	4	—	932
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	811	—	—	9,900	—	—	—	1,322	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	438	—	—	364	—	11	3,000
Total Revenues	899	813	426	10,696	9,961	3,051	7,232	2,161	8,011	153,317
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	25	813	980	10,931	11,426	9,984	5,657	52	101	686
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	20	—	—	109,906
Total Expenditures	25	813	980	10,931	11,426	9,984	5,677	52	101	110,592
Revenues Over (Under) Expenditures	874	—	(554)	(235)	(1,465)	(6,933)	1,555	2,109	7,910	42,725
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	700	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(700)	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$874	\$(700)	\$(554)	\$(235)	\$(1,465)	\$(6,933)	\$1,555	\$2,109	\$7,910	\$42,725

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area No. 4 (Humboldt)
	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	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$7,236	\$1,747,299	\$—	\$—	\$2,575	\$—	\$—	\$113,053	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	13,401	13,964	—	—	2,667	—	61,900	122,767
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	46	4,155	—	21	17	—	—	239	—	4,377
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	309	624	2,566	455	39	11	25	16,197	3,232	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	72	15,061	—	—	26	—	—	1,845	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	37,401
Total Revenues	7,663	1,767,139	15,967	14,440	2,657	11	2,692	131,334	65,132	164,545
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	5,501	1,767,139	7,846	23,102	3,405	136	918	7,556	47,474	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	50	—	—	—	77,131	—	147,222
Total Expenditures	5,501	1,767,139	7,846	23,152	3,405	136	918	84,687	47,474	147,222
Revenues Over (Under) Expenditures	2,162	—	8,121	(8,712)	(748)	(125)	1,774	46,647	17,658	17,323
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	5,742	—	—
Operating Transfers In	—	1	—	—	—	—	—	—	—	—
Operating Transfers Out	—	1	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	(5,742)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$2,162	\$—	\$8,121	\$(8,712)	\$(748)	\$(125)	\$1,774	\$40,905	\$17,658	\$17,323

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area No. 4 (Stanislaus)
	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	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$32,298	\$990	\$14,042	\$33,872	\$559,843	\$6,524	\$1,568	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,901	453,327	—	—	—	—	—	—	143,305	4,441
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	270	2,307	916	—	23	12	1,283	3	4	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	127	1,979	653	35	31	425	4,926	125	1,886	912
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	3,532	—	—	—
State	—	—	469	—	162	226	4,761	98	10,438	—
Other Governmental Agencies	—	—	226	—	18	—	—	—	—	—
Charges for Current Services	—	—	34,130	—	—	—	404,291	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	156	—	23,690	—	—	—	5,080	—	35	—
Total Revenues	5,454	457,613	92,382	1,025	14,276	34,535	983,716	6,750	157,236	5,353
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	47,839	—	15,566	—
Services and Supplies	6,638	16,380	103,009	478	13,406	4,112	891,542	11,666	81,764	8,248
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	6,117	—	—	—	—	—	—	—
Interest Expense	—	—	2,887	—	—	—	—	—	—	—
Fixed Assets	—	—	326	—	—	—	192,654	—	31,452	—
Other Expenditures	16	—	—	—	—	—	—	—	40,736	—
Total Expenditures	6,654	16,380	112,339	478	13,406	4,112	1,132,035	11,666	169,518	8,248
Revenues Over (Under) Expenditures	(1,200)	441,233	(19,957)	547	870	30,423	(148,319)	(4,916)	(12,282)	(2,895)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	410,914	—	—	—	35,550	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(410,914)	—	—	—	(35,550)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,200)	\$30,319	\$(19,957)	\$547	\$870	\$(5,127)	\$(148,319)	\$(4,916)	\$(12,282)	\$(2,895)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area No. 40 (Yuba)
	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	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$336	\$125,172	\$68,477	\$406,809	\$1,443	\$—	\$287,182	\$—	\$2,912,465	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	1,870	199,713	—	—	—	3,942
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	2,147	—	7,477	2,890	—	17,749	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	650	—
Revenue From Use of Money and Property										
Interest Income	—	—	—	12,541	15	1,086	6,223	37	21,929	1,467
Rents, Concessions, and Royalties	—	—	—	—	—	—	25,782	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	5	1,252	685	3,832	26	—	3,566	—	171,554	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	91,774	—	—	—	3,614	923,584	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	4,276	—	—	—	—	375,332	—
Total Revenues	341	126,424	69,162	521,379	3,354	208,276	325,643	3,651	4,423,263	5,409
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	131,423	—	1,754,704	—
Services and Supplies	10	125,172	68,477	401,576	750	470	141,125	149	2,417,543	798
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	41,717	—
Interest Expense	—	—	—	—	—	—	—	—	15,603	—
Fixed Assets	—	—	—	—	—	—	11,413	—	196,037	—
Other Expenditures	—	—	—	—	—	77,636	—	—	—	—
Total Expenditures	10	125,172	68,477	401,576	750	78,106	283,961	149	4,425,604	798
Revenues Over (Under) Expenditures	331	1,252	685	119,803	2,604	130,170	41,682	3,502	(2,341)	4,611
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	192,775	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	192,775	—
Revenues/Sources Over (Under) Expenditures/Uses	\$331	\$1,252	\$685	\$119,803	\$2,604	\$130,170	\$41,682	\$3,502	\$190,434	\$4,611

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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. 42 (San Benito)	County Service Area No. 42 (San Benito)
	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	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$6,002	\$92,022	\$—	\$—	\$—	\$—	\$32,462	\$106,853	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	17,353	2,603	—	—	50,513	—	2,183	530
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	441	1,152	—	—	—	—	999	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	437	8,897	253	—	45	336	1,786	1,832	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	40	1,451	—	—	—	—	581	1,223	—	—
Other Governmental Agencies	80,000	—	—	—	—	—	5,077	38,519	—	—
Charges for Current Services	10,964	—	—	—	23,704	23,357	—	900	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	97,884	103,522	17,606	2,603	23,749	23,693	91,418	149,327	2,183	530
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	22,262	6,600	4,105	2,603	59,893	60,529	117,421	141,393	4,451	833
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	11,066	(3,010)	—	—	—	—	—	—	—
Total Expenditures	22,262	17,666	1,095	2,603	59,893	60,529	117,421	141,393	4,451	833
Revenues Over (Under) Expenditures	75,622	85,856	16,511	—	(36,144)	(36,836)	(26,003)	7,934	(2,268)	(303)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	2,000	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(2,000)	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$75,622	\$85,856	\$14,511	\$—	\$(36,144)	\$(36,836)	\$(26,003)	\$7,934	\$(2,268)	\$(303)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 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)	County Service Area No. 43 (Riverside)	County Service Area No. 43 (San Joaquin)
	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	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$28,866	\$—	\$—	\$—	\$786	\$2,357	\$—	\$21,226	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	15,594	—	3,850	—	1,536	—	—	35,288	6,045	2,780
Special Assessments (Mello/Roos, Mark/Roos)	—	230	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	100	—	—	—	—	—	2,095	246	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	(12)	—	131	162	244	33	98	1,602	164	—
Rents, Concessions, and Royalties	—	1,894	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	20,382	—	—	—	10	30	—	341	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	4,464	—	2,313	6,940	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	36	108	840	—	—
Total Revenues	15,582	51,472	3,981	4,626	1,780	3,178	9,533	39,825	28,022	2,780
Expenditures										
Salaries, Wages, and Benefits	—	10,469	—	—	—	—	—	—	—	—
Services and Supplies	20,037	9,240	1,220	172	10,866	3,966	11,898	31,676	13,564	2,780
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	14,700	—	—	—	—	—	—	—	—
Other Expenditures	—	—	179	—	—	—	—	93	1,542	—
Total Expenditures	20,037	34,409	1,399	172	10,866	3,966	11,898	31,769	15,106	2,780
Revenues Over (Under) Expenditures	(4,455)	17,063	2,582	4,454	(9,086)	(788)	(2,365)	8,056	12,916	—
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	29,055	3,000	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(29,055)	(3,000)	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(4,455)	\$(11,992)	\$(418)	\$4,454	\$(9,086)	\$(788)	\$(2,365)	\$8,056	\$12,916	\$—

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	County Service Area No. 44 (San Joaquin)	County Service Area No. 44 (Santa Cruz)
	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	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$10,730	\$—	\$2,903	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,556	—	16,024	404	333	16,464	—	15,838	13,693	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	1,759	142	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	58	827	67	1,702	1,178	292	—	—	76
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	1	—	—	—	—	—
State	—	—	—	—	143	—	19	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	8,249	—	—	—	—	2,490	—	—	13,696
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	420	—	—	—	—
Total Revenues	1,556	8,307	16,851	471	12,909	19,821	5,846	15,838	13,693	13,772
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,556	10,067	22,360	222	9,084	15,932	12,802	15,838	13,693	4,523
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	50	—	—	—	—
Total Expenditures	1,556	10,067	22,360	222	9,084	15,982	12,802	15,838	13,693	4,523
Revenues Over (Under) Expenditures	—	(1,760)	(5,509)	249	3,825	3,839	(6,956)	—	—	9,249
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$(1,760)	\$(5,509)	\$249	\$3,825	\$3,839	\$(6,956)	\$—	\$—	\$9,249

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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 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)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$9,450	\$—	\$1,373	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,638	1,723	—	—	—	5,000	1,917	1,911	7,290	11,820
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	14	765	—	9	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	424	119	1,158	—	212	49	220	—	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	62	—	14	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	35,575	—	9,304	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	60	5,013	—	—	344	—	—	—	—
Total Revenues	3,062	1,916	52,023	—	10,912	5,393	2,137	1,911	7,290	11,820
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	6,746	2,554	38,405	(53)	3,955	4,502	342	4,345	3,638	8,849
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	6	—	—	—	—	—	—	—	—
Total Expenditures	6,746	2,560	38,405	(53)	3,955	4,502	342	4,345	3,638	8,849
Revenues Over (Under) Expenditures	(3,684)	(644)	13,618	53	6,957	891	1,795	(2,434)	3,652	2,971
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(3,684)	\$(644)	\$13,618	\$53	\$6,957	\$891	\$1,795	\$(2,434)	\$3,652	\$2,971

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	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)
	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	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$3,365	\$—	\$—	\$—	\$—	\$2,885	\$—	\$13,238	\$8,298
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	17,341	—	2,962	450	—	1,572	—	10,390	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	22	—	—	—	—	6	259	674	105
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	176	196	—	2	160	367	561	454	729	473
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	34	—	—	—	—	47	—	87	126
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	3,091	—	—	9,900	—	—	—	5,722	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	230	—	—
Total Revenues	17,517	6,708	2,962	452	10,060	1,939	3,499	11,333	20,450	9,002
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	40,483	10,421	2,962	348	1,880	369	180	8,145	9,022	2,669
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	405	19	—	495
Total Expenditures	40,483	10,421	2,962	348	1,880	369	585	8,164	9,022	3,164
Revenues Over (Under) Expenditures	(22,966)	(3,713)	—	104	8,180	1,570	2,914	3,169	11,428	5,838
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	177	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	(177)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(22,966)	\$(3,713)	\$—	\$104	\$8,180	\$1,570	\$2,737	\$3,169	\$11,428	\$5,838

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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 Joaquin)	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)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Drainage and Drainage 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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,266	6,625	21,480	9,736	990	—	36,280	496	3,899	22,601
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	—	—	24	179	173	475	—	73	113
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	10,494	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	4,266	6,625	21,480	9,760	1,169	10,667	36,755	496	3,972	22,714
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	4,037	6,580	8,381	28,592	1,598	867	1,932	2,640	21,225	29,311
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	4,037	6,580	8,381	28,592	1,598	867	1,932	2,640	21,225	29,311
Revenues Over (Under) Expenditures	229	45	13,099	(18,832)	(429)	9,800	34,823	(2,144)	(17,253)	(6,597)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	1,000	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(1,000)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$229	\$45	\$13,099	\$(18,832)	\$(1,429)	\$9,800	\$34,823	\$(2,144)	\$(17,253)	\$(6,597)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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 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)
	Local and Regional Planning or Development	Fire Protection	Streets and Roads - Construction and 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	Flood Control and Water Conservation	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$38,302	\$495	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	13,640	—	25,055	12,677	—	9,800	8,046	—	—	2,870
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	261	—	395
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	147	344	1,456	1,407	183	142	356	1,465	41	248
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	438	7	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	854,767	—	—	7,353	—	—	—	3,907	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	116
Total Revenues	13,787	855,111	26,511	14,084	7,536	9,942	8,402	40,466	4,450	3,629
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	10,138	500	20,617	9,818	3,713	6,608	2,070	692	2,040	4,262
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	828,324	—	—	—	—	—	—	—	8
Total Expenditures	10,138	828,824	20,617	9,818	3,713	6,608	2,070	692	2,040	4,270
Revenues Over (Under) Expenditures	3,649	26,287	5,894	4,266	3,823	3,334	6,332	39,774	2,410	(641)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	2,334	—	—	—	—	—	—	—	2,410	—
Total Other Financing Sources (Uses)	(2,334)	—	—	—	—	—	—	—	(2,410)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,315	\$26,287	\$5,894	\$4,266	\$3,823	\$3,334	\$6,332	\$39,774	\$—	\$(641)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 5 (Madera)	County Service Area No. 5 (Mono)	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)
	Lighting and Lighting Maintenance	Television Translator Station Facilities	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$5,173	\$43,369	\$9,220	\$16,483	\$93,955	\$78,102	\$26,134	\$—	\$6,750	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	131	—	—	—	—	—	6,538	—	30,352
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	82	—	—	24	34	34	12	—	2	189
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	947	10,198	346	76	336	3,462	1,158	1,455	—	3,136
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	56	—	—	—	—	—
State	13	123	106	201	633	978	327	—	100	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	15,177	—	—	—	—	—	—	—	—
Total Revenues	6,215	68,998	9,672	16,784	95,014	82,576	27,631	7,993	6,852	33,677
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	6,648	7,804	2,222	24,686	26,735	51,971	17,389	5,526	4,098	33,836
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	6,648	7,804	2,222	24,686	26,735	51,971	17,389	5,526	4,098	33,836
Revenues Over (Under) Expenditures	(433)	61,194	7,450	(7,902)	68,279	30,605	10,242	2,467	2,754	(159)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	82,000	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	32,686	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(82,000)	(32,686)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(433)	\$61,194	\$7,450	\$(7,902)	\$(13,721)	\$(2,081)	\$10,242	\$2,467	\$2,754	\$(159)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 50 (Fresno)	County Service Area No. 50 (Monterey)	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)
	Fire Protection	Drainage 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	Drainage and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$793	\$—	\$—	\$—	\$5,467	\$—	\$—	\$—	\$9,494
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	79,176	—	139	8,597	15,523	—	530	32,957	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	174	—	—	—	38	—	—	—	471
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	704	3,074	—	—	(237)	546	—	17	334	426
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	5	—	—	—	56	—	—	—	63
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	117,702	—	—	—	—	—	—	15,247	4,930
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	75	—	—	—	—	—	—	—	—	—
Total Revenues	79,955	121,748	139	8,597	15,286	6,107	530	32,974	15,581	15,384
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	61,660	26,087	16	12,941	16,967	3,773	530	20,923	524	5,290
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	61,660	26,087	16	12,941	16,967	3,773	530	20,923	524	5,290
Revenues Over (Under) Expenditures	18,295	95,661	123	(4,344)	(1,681)	2,334	—	12,051	15,057	10,094
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$18,295	\$95,661	\$123	\$(4,344)	\$(1,681)	\$2,334	\$—	\$12,051	\$15,057	\$10,094

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 (Riverside)	County Service Area No. 51 (San Benito)	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)
	Lighting and Lighting Maintenance	Recreation and Park	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	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,174	\$23,239	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$2,742
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,545	89,983	79	290	464	576	—	10,410	11,676	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	8	170	—	—	—	—	—	—	306	243
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	23	453	—	50	36	—	(328)	235	691	581
Rents, Concessions, and Royalties	—	1,511	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	13	256	—	—	—	—	—	—	—	18
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	176	83,454	—	—	—	—	20,175	—	—	1,678
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	3,487	—	—	—	—	—	—	451	—
Total Revenues	5,939	202,553	79	340	500	576	19,847	10,645	13,124	5,262
Expenditures										
Salaries, Wages, and Benefits	6,745	133,546	—	—	—	—	—	—	—	—
Services and Supplies	13,100	115,073	278	4,283	491	576	35,988	15,392	21,501	121
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	2,005	39,708	—	—	—	—	—	—	57	—
Total Expenditures	21,850	288,327	278	4,283	491	576	35,988	15,392	21,558	121
Revenues Over (Under) Expenditures	(15,911)	(85,774)	(199)	(3,943)	9	—	(16,141)	(4,747)	(8,434)	5,141
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	3,000	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(3,000)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(15,911)	\$(85,774)	\$(199)	\$(3,943)	\$(2,991)	\$—	\$(16,141)	\$(4,747)	\$(8,434)	\$5,141

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 52 (San Joaquin)	County Service Area No. 52 (San Joaquin)	County Service Area No. 52 (Santa Cruz)	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)	County Service Area No. 53 (San Benito)	County Service Area No. 53 (San Benito)
	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	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$3,925	\$309	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	163	2,374	—	303,888	2,781	—	4,127	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	3,570	326	183	4	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	109	29	9,435	218	(17)	82	—	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	25	5	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	1,168	—	—	3,029	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	1,692	104	—	—	—	—	—
Total Revenues	163	2,483	1,197	318,585	3,429	7,145	4,527	—	—	—
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	163	262	203	306,170	3,706	524	1,727	1,918	212	1,404
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	12	—	228	—	—	—
Total Expenditures	163	262	203	306,170	3,718	524	1,955	1,918	212	1,404
Revenues Over (Under) Expenditures	—	2,221	994	12,415	(289)	6,621	2,572	(1,918)	(212)	(1,404)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	2,000	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(2,000)	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$221	\$994	\$12,415	\$(289)	\$6,621	\$2,572	\$(1,918)	\$(212)	\$(1,404)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 53 (San Benito)	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)
	Streets and Roads - Construction and Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$8,564	\$14,702	\$—	\$—	\$—	\$—	\$834	\$—	\$34,829
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	23,807	899	9,757	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	95	98	—	—	—	708	45	—	375
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	77	824	1,071	11,535	1,995	203	262	85	—	176
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	117	149	—	—	—	—	5	—	469
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	1,265,492	—	—	—	271	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	330	—	—	—
Total Revenues	77	9,600	16,020	1,277,027	25,802	1,102	11,057	1,240	—	35,849
Expenditures										
Salaries, Wages, and Benefits	—	1,189	—	—	—	—	—	—	—	5,295
Services and Supplies	1,907	4,381	4,154	38,203	6,387	174	15,651	30	173	40,971
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	102	—	—	—	—	28	—	—	—
Total Expenditures	1,907	5,672	4,154	38,203	6,387	174	15,679	30	173	46,266
Revenues Over (Under) Expenditures	(1,830)	3,928	11,866	1,238,824	19,415	928	(4,622)	1,210	(173)	(10,417)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	8,980
Other Financing (Uses)	—	—	—	918,911	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	(918,911)	—	—	—	—	—	8,980
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,830)	\$3,928	\$11,866	\$319,913	\$19,415	\$928	\$(4,622)	\$1,210	\$(173)	\$(1,437)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 54 (San Diego)	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)
	Streets and Roads - Construction and Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,050	\$—	\$—	\$—	\$5,683	\$25,481	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	571,077	1,298	2,789	—	—	1,490	6,545	—	233
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	20	—	—	77	313	170	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	579	7,805	317	59	453	622	40	96	343	40
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	31	—	—	—	38	256	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	16,632	25,580	—	—	—	25,260	—	—	15,602	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	37,352	—	72	—	—	—	—	—	—
Total Revenues	20,312	641,814	1,615	2,997	6,487	51,789	1,530	6,641	15,945	273
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	4,959	873,274	198	2,542	74	7,040	669	2,676	4,662	174
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	7	—	—	—	—	—	—
Total Expenditures	4,959	873,274	198	2,549	74	7,040	669	2,676	4,662	174
Revenues Over (Under) Expenditures	15,353	(231,460)	1,417	448	6,413	44,749	861	3,965	11,283	99
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	2,500	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	(2,500)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$15,353	\$(231,460)	\$1,417	\$448	\$6,413	\$44,749	\$(1,639)	\$3,965	\$11,283	\$99

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 56 (Kern)	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)
	Lighting and Lighting Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$1,231	\$111,525	\$—	\$—	\$—	\$—	\$1,203	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,181	—	—	744	2,336	—	15,510	—	—	4,219
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	126	97	12,946	—	—	—	—	68	—	10
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	200	540	1,699	—	113	672	621	59	106	356
Rents, Concessions, and Royalties	—	—	6,716	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	8	1,552	—	—	—	—	8	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	7,851	15,736	—	—	11,880	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	174	—	149,055	—	—	—	—	—	—	232
Total Revenues	2,681	9,727	299,229	744	2,449	12,552	16,131	1,338	106	4,817
Expenditures										
Salaries, Wages, and Benefits	—	—	96,177	—	—	—	—	—	—	—
Services and Supplies	3,321	198	48,469	744	240	6,960	3,816	22	—	5,143
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	17	—	—	—	—	—	—	—	—	19
Total Expenditures	3,338	198	144,646	744	240	6,960	3,816	22	—	5,162
Revenues Over (Under) Expenditures	(657)	9,529	154,583	—	2,209	5,592	12,315	1,316	106	(345)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	70,000	—	2,000	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(70,000)	—	(2,000)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(657)	\$9,529	\$84,583	\$—	\$209	\$5,592	\$12,315	\$1,316	\$106	\$(345)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 58 (Monterey)	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)
	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	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,496	\$—	\$—	\$3,701	\$37,337	\$—	\$—	\$—	\$172,398	\$28,012
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,327	—	—	7,308	—	—	188
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	74	—	—	40	396	—	257	—	421	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	196	150	801	286	(103)	102	380	789	7,607	1,162
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	9	—	—	59	512	—	—	—	1,156	282
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,333	10,024	—	—	—	34,254	—	4,716	—	8,743
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	320	—	—	—
Total Revenues	3,108	10,174	801	5,413	38,142	34,356	8,265	5,505	181,582	38,387
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	8,438	—	—	—	—	—
Services and Supplies	1,355	11,094	14,431	2,685	24,810	280	14,892	1,545	12,228	7,433
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	30,137	—	—	—	—
Interest Expense	—	—	—	—	—	3,763	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	286	—	—	46	—	16,110	—
Total Expenditures	1,355	11,094	14,431	2,971	33,248	34,180	14,938	1,545	28,338	7,433
Revenues Over (Under) Expenditures	1,753	(920)	(13,630)	2,442	4,894	176	(6,673)	3,960	153,244	30,954
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,753	\$(920)	\$(13,630)	\$2,442	\$4,894	\$176	\$(6,673)	\$3,960	\$153,244	\$30,954

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 6 (San Mateo)	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)
	Lighting and Lighting Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$58,574	\$41,837	\$—	\$—	\$—	\$5,812	\$14,240	\$—	\$—	\$8,701
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	97,419	198,816	20,426	57,781	—	—	15,279	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4,056	17	4,484	12,996	1,181	68	94	—	2,781	58
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	8,871	1,455	4,343	3,396	431	3,755	495	217	1,326	842
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	387	805	—	—	—	91	143	—	—	88
Other Governmental Agencies	—	278	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	4,040	480	—	—	—	538	—
Total Revenues	71,888	44,392	106,246	219,248	22,518	67,507	14,972	217	19,924	9,689
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	20,103	47,690	58,038	161,587	22,459	33,015	3,809	76	18,691	3,620
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	55	444	44	5,881	—	—	54	—
Total Expenditures	20,103	47,690	58,093	162,031	22,503	38,896	3,809	76	18,745	3,620
Revenues Over (Under) Expenditures	51,785	(3,298)	48,153	57,217	15	28,611	11,163	141	1,179	6,069
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$51,785	\$(3,298)	\$48,153	\$57,217	\$15	\$28,611	\$11,163	\$141	\$1,179	\$6,069

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 61 (Tuolumne)	County Service Area No. 62 (Butte)	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)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$6,458	\$—	\$—	\$—	\$—	\$—	\$94,702
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	5,141	—	19,005	92,976	24,459	82,003	153,872	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	636	352	—	5,286	1,827	6,147	7,086	785
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	6	153	731	225	2,119	395	543	6,465	2,954
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	43	—	—	—	—	—	958
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	2,926
Charges for Current Services	—	946	—	2,718	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	232	—	—	—	454	—	620	—
Total Revenues	—	952	6,162	10,302	19,230	100,381	27,135	88,693	168,043	102,325
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	59,458
Services and Supplies	236	576	11,864	109	1,955	33,095	18,041	80,963	169,495	44,794
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	75	22	—	—	222	42	179	413	—
Total Expenditures	236	651	11,886	109	1,955	33,317	18,083	81,142	169,908	104,252
Revenues Over (Under) Expenditures	(236)	301	(5,724)	10,193	17,275	67,064	9,052	7,551	(1,865)	(1,927)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	2	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	2	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(236)	\$303	\$(5,724)	\$10,193	\$17,275	\$67,064	\$9,052	\$7,551	\$(1,865)	\$(1,927)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 63 (San Diego)	County Service Area No. 64 (San Diego)	County Service Area No. 64 (Tuolumne)	County Service Area No. 65 (Kern)	County Service Area No. 65 (Kern)	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)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$29,353	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$76,819
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	10,468	5,476	3,211	12,670	—	—	4,975	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	191	—	—	1,830	622	131	—	—	—	4,477
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	248	13	76	4,564	215	301	205	64	199	9,214
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	297	—	—	—	—	—	—	—	—	522
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	16,929	5,352	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	5,000	110	178	—	—	84	—
Total Revenues	30,089	13	10,544	16,870	4,158	13,280	17,134	5,416	5,258	91,032
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	4,377	—	2,239	15,770	3,520	6,274	10,298	4,944	2,454	5,480
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	831	—	—	—	—	—	—
Other Expenditures	—	—	—	332	9	27	—	114	12	—
Total Expenditures	4,377	—	2,239	16,933	3,529	6,301	10,298	5,058	2,466	5,480
Revenues Over (Under) Expenditures	25,712	13	8,305	(63)	629	6,979	6,836	358	2,792	85,552
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	24	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	(24)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$25,712	\$13	\$8,305	\$(63)	\$629	\$6,979	\$6,836	\$334	\$2,792	\$85,552

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 67 (Riverside)	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)
	Lighting and Lighting Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$2,711	\$—	\$—	\$42,792	\$(22)	\$—	\$67,094	\$24,905	\$441,397	\$2,526,139
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	524	25,520	37,995	—	1,608,412
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	33	—	—	512	11	17	785	3,459	3,377	29,980
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	273	31	275	300	444	301	1,192	847	15,175	23,529
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	5,664	—	—	—	—	—	—
State	41	—	—	1,996	(123)	—	1,054	340	4,419	28,654
Other Governmental Agencies	—	—	—	—	5,085	—	—	—	2,531,675	—
Charges for Current Services	—	1,880	3,661	—	—	—	—	—	2,858,144	6,146,521
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	2,536	—	2	550,931
Total Revenues	3,058	1,911	3,936	51,264	5,395	842	98,181	67,546	5,854,189	10,914,166
Expenditures										
Salaries, Wages, and Benefits	—	—	—	12,226	—	—	—	20,031	—	42,345
Services and Supplies	—	1,500	44	104,177	1,956	20	124,466	37,551	5,380,193	10,877,368
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	88	—	—	71	17	5,276	—	—	—
Total Expenditures	—	1,588	44	116,403	2,027	37	129,742	57,582	5,380,193	10,919,713
Revenues Over (Under) Expenditures	3,058	323	3,892	(65,139)	3,368	805	(31,561)	9,964	473,996	(5,547)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	8	—	—	142	—	—	9,000	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(8)	—	—	(142)	—	—	(9,000)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$3,058	\$315	\$3,892	\$(65,139)	\$3,226	\$805	\$(31,561)	\$964	\$473,996	\$(5,547)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 (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)
	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	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Governmental Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$5,785	\$—	\$—	\$—	\$84,869	\$—	\$—	\$37,750	\$473,022	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	19,763	3,590	329	—	—	—	2,000	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	56,179	96,068
Prior Year and Penalties	—	—	52	—	(205)	—	—	450	5,584	10
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	373
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,051	323	20	211	1,781	518	607	2,513	13,567	55,517
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	1	—	—	—	—	—	—	—	—	27,554
State	79	—	—	—	727	—	—	600	6,462	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	6,756,180
Charges for Current Services	—	—	—	2,171	—	4,470	—	—	—	2,755,445
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	14	—	—	—	—	—	(784)	142,755
Total Revenues	27,679	3,913	415	2,382	87,172	4,988	2,607	41,313	554,030	9,833,902
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	19,928	—	—	—	160,818	8,252,177
Services and Supplies	16,409	6,362	529	22,428	6,272	31,607	4,062	28,877	312,122	1,442,193
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	119,081	625,248
Other Expenditures	—	—	2	—	—	—	—	3,768	—	—
Total Expenditures	16,409	6,362	531	22,428	26,200	31,607	4,062	32,645	592,021	10,319,618
Revenues Over (Under) Expenditures	11,270	(2,449)	(116)	(20,046)	60,972	(26,619)	(1,455)	8,668	(37,991)	(485,716)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	1	48,580
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	884,897
Operating Transfers Out	—	—	—	—	50,400	—	—	—	—	291,151
Total Other Financing Sources (Uses)	—	—	—	—	(50,400)	—	—	—	1	642,326
Revenues/Sources Over (Under) Expenditures/Uses	\$11,270	\$(2,449)	\$(116)	\$(20,046)	\$10,572	\$(26,619)	\$(1,455)	\$8,668	\$(37,990)	\$156,610

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$19,521	\$76,658	\$150,006	\$—	\$5,957	\$(22)	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	156,848	477,712	413,698	948
Special Assessments (Mello/Roos, Mark/Roos)	319,385	865,945	159,584	120,124	—	—	—	—	—	—
Prior Year and Penalties	42,367	84,088	33,992	5,459	39	16	18,597	28,873	26,797	30
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	7,629	15,249	8,035	1,492	217	658	3,949	10,824	11,352	42
Rents, Concessions, and Royalties	9,648	—	2,500	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	24,306	—	—	—	—	—	—	—	—
State	25,256	6,403	1,988	—	60	(196)	—	—	—	—
Other Governmental Agencies	70	—	—	—	—	7,752	—	—	—	—
Charges for Current Services	50	—	—	—	—	—	—	512	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	(803)	(3,474)	(1,787)	(12,311)	—	—	—	8,016	5,180	43
Total Revenues	423,123	1,069,175	354,318	114,764	6,273	8,208	179,394	525,937	457,027	1,063
Expenditures										
Salaries, Wages, and Benefits	153,767	207,101	55,513	10,825	—	—	—	—	—	—
Services and Supplies	291,767	561,465	106,146	88,488	3,915	2,532	118,219	573,823	398,710	2,952
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	85,302	—	—	—	—	—	—	—	—
Interest Expense	—	4,720	—	—	—	—	—	—	—	—
Fixed Assets	—	—	32,551	—	—	—	—	—	—	—
Other Expenditures	(16,093)	914	—	—	—	71	444	1,368	1,049	5
Total Expenditures	429,441	859,502	194,210	99,313	3,915	2,603	118,663	575,191	399,759	2,957
Revenues Over (Under) Expenditures	(6,318)	209,673	160,108	15,451	2,358	5,605	60,731	(49,254)	57,268	(1,894)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	203	—	—	—	—
Operating Transfers In	19,664	93,806	—	—	—	—	—	—	—	—
Operating Transfers Out	33,457	331,276	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(13,793)	(237,470)	—	—	—	(203)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(20,111)	\$(27,797)	\$160,108	\$15,451	\$2,358	\$5,402	\$60,731	\$(49,254)	\$57,268	\$(1,894)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 72 (Monterey)	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) Ambulance Service	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)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting 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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$3,345	\$2,183	\$3,900	\$—	\$—	\$29,939	\$—	\$3,888	\$12,832
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	1,606,263	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	46	34	23	47	—	—	194	—	25	85
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	340	287	182	9	14,714	27	2,375	373	96	1,013
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	52	34	53	—	—	302	—	39	127
Other Governmental Agencies	—	1,900	348	—	—	—	—	—	—	—
Charges for Current Services	4,705	—	—	—	62,544	4,020	—	5,436	2,551	6,711
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	5,091	5,618	2,770	4,009	1,683,521	4,047	32,810	5,809	6,599	20,768
Expenditures										
Salaries, Wages, and Benefits	—	—	—	571	—	—	—	—	—	—
Services and Supplies	2,252	4,160	2,051	3,953	1,046,865	3,624	11,986	3,492	3,676	4,865
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	1,053	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	272	145	19	—	112	—	289	—	—
Total Expenditures	2,252	4,432	2,196	5,596	1,046,865	3,736	11,986	3,781	3,676	4,865
Revenues Over (Under) Expenditures	2,839	1,186	574	(1,587)	636,656	311	20,824	2,028	2,923	15,903
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	2,291,450	7	—	119	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(2,291,450)	(7)	—	(119)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$2,839	\$1,186	\$574	\$(1,587)	\$(1,654,794)	\$304	\$20,824	\$1,909	\$2,923	\$15,903

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 78 (Butte)	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)
	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	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$6,957	\$—	\$21,604	\$12,231	\$—	\$—	\$2,184	\$16,988	\$21,316
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	12,698	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	43	—	1,492	6	601	—	—	114	43
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	28	172	147	187	1,200	248	1,473	59	615	110
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	11,941
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	70	—	—	176	—	—	—	169	240
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	2,629	—	1,551	—	—	—	6,269	—	9,004	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	380	—	—	—	—
Total Revenues	2,657	7,242	1,698	23,283	13,613	13,927	7,742	2,243	26,890	33,650
Expenditures										
Salaries, Wages, and Benefits	—	—	—	1,595	—	—	—	—	—	—
Services and Supplies	2,256	3,459	444	10,042	33,220	17,737	66	1,111	9,052	40,559
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	3,510	—	—	—	—	—	—
Interest Expense	—	—	—	90	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	85	—	399	13,000	—	42	—	—	—	—
Total Expenditures	2,341	3,459	843	28,237	33,220	17,779	66	1,111	9,052	40,559
Revenues Over (Under) Expenditures	316	3,783	855	(4,954)	(19,607)	(3,852)	7,676	1,132	17,838	(6,909)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	30,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	7	—	45	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(7)	—	(45)	30,000	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$309	\$3,783	\$810	\$25,046	\$(19,607)	\$(3,852)	\$7,676	\$1,132	\$17,838	\$(6,909)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 8 (San Mateo)	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)
	Fire Protection	Drainage and 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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$149,098	\$—	\$399	\$—	\$41,483	\$18,242	\$—	\$207,792	\$265	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	750	—	4,260	—	—	3,031	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	836	—	—	—	379	124	98	1,371	3	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	8,108	240	—	750	416	1,167	364	2,239	25	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	981	—	3	—	537	184	—	2,092	4	—
Other Governmental Agencies	—	—	—	—	7,021	—	—	216,639	—	—
Charges for Current Services	—	—	—	—	—	—	—	236,455	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	51	—	120	1	—	124
Total Revenues	159,023	990	402	5,010	49,887	19,717	3,613	666,589	297	124
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	3,443
Services and Supplies	226,068	7,539	196	965	45,126	5,385	2,216	213,473	—	17,923
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	564
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	7,075	—	—	—	2,613	—	10	460,002	—	—
Total Expenditures	233,143	7,539	196	965	47,739	5,385	2,226	673,475	—	21,930
Revenues Over (Under) Expenditures	(74,120)	(6,549)	206	4,045	2,148	14,332	1,387	(6,886)	297	(21,806)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	25,046
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	25,046
Revenues/Sources Over (Under) Expenditures/Uses	\$(74,120)	\$(6,549)	\$206	\$4,045	\$2,148	\$14,332	\$1,387	\$(6,886)	\$297	\$3,240

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 83 (San Diego)	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)
	Recreation and Park	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,085,448	\$2,995	\$—	\$—	\$29,995	\$46,915	\$9,501	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	94,040	—	12,428	25,088	39,241	—	—	—	1,957
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4,002	8	—	1,283	102	160	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	15,069	2,597	12	1,501	264	413	643	37	200	250
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	6,089	12	—	—	143	223	—	—	—	—
Other Governmental Agencies	—	2,099	—	—	—	—	238	—	—	—
Charges for Current Services	129,349	—	986	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3	—	—	—	1,039	1,625	—	—	—	—
Total Revenues	1,239,960	101,751	998	15,212	56,631	88,577	10,382	37	200	2,207
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	10,897	17,044	—	—	—	—
Services and Supplies	639,881	30,627	600	15,042	30,590	81,238	—	—	—	12,841
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	646,012	5,685	94	53	7,389	11,558	—	—	132	16
Total Expenditures	1,285,893	36,312	694	15,095	48,876	109,840	—	—	132	12,857
Revenues Over (Under) Expenditures	(45,933)	65,439	304	117	7,755	(21,263)	10,382	37	68	(10,650)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	80	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	(80)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(45,933)	\$65,439	\$304	\$117	\$7,755	\$(21,263)	\$10,382	\$37	\$(12)	\$(10,650)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 87 (Riverside)	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)
	Lighting and Lighting Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$8,481	\$4,201	\$—	\$4,516	\$1,436	\$—	\$—	\$32,056	\$—	\$1,354
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	23,971	—	3,326	23,104	—	40,541	772,238	9,477	—	390,966
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	91	26	—	47	1	124	3,447	258	—	2,582
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	558	289	147	27	533	501	13,407	1,270	356	2,893
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	135	41	—	71	20	—	—	366	—	14
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	10,630	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	43	—	925	3,600	—	—	—	1,900
Total Revenues	33,236	4,557	3,516	27,765	2,915	55,396	789,092	43,427	356	399,709
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	27,622	3,478	1,491	23,659	1,246	55,671	146,708	25,445	—	444,234
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	2,547	—	—	—	—
Other Expenditures	1,865	—	16	1,516	—	—	—	—	—	—
Total Expenditures	29,487	3,478	1,507	25,175	1,246	58,218	146,708	25,445	—	444,234
Revenues Over (Under) Expenditures	3,749	1,079	2,009	2,590	1,669	(2,822)	642,384	17,982	356	(44,525)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$3,749	\$1,079	\$2,009	\$2,590	\$1,669	\$(2,822)	\$642,384	\$17,982	\$356	\$(44,525)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 9 (Kern)	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 Benito)	County Service Area No. 9 (San Benito)	County Service Area No. 9 (San Diego)	County Service Area No. 9 (San Luis Obispo)
	Lighting and Lighting 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	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$9,991	\$24,924	\$13,987	\$16,707	\$16,318	\$27,197	\$10,158	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	22,045	—	4,550	—	—	—	—	—	—	25,435
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	884	—	23	1,320	—	—	—	—	66	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	622	1,333	288	843	—	—	—	1,879	421	45
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	65	166	155	—	—	—	102	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	7,800	—	9,825	—	—	—	—	11,393	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	580	—	—	—	—	—	—	—	—	—
Total Revenues	24,131	9,133	14,917	37,078	14,142	16,707	16,318	29,076	22,140	25,480
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	1,424
Services and Supplies	27,620	1,923	7,733	39,624	9,226	44,297	4,053	6,910	5,174	23,393
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	58	—	3,334	—	—	—	—	—	—	—
Total Expenditures	27,678	1,923	11,067	39,624	9,226	44,297	4,053	6,910	5,174	24,817
Revenues Over (Under) Expenditures	(3,547)	7,210	3,850	(2,546)	4,916	(27,590)	12,265	22,166	16,966	663
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(3,547)	\$7,210	\$3,850	\$(2,546)	\$4,916	\$(27,590)	\$12,265	\$22,166	\$16,966	\$663

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 9 (San Luis Obispo)	County Service Area No. 9 (Santa Cruz)	County Service Area No. 9 (Santa Cruz)	County Service Area No. 9 (Santa Cruz)	County Service Area No. 9 (Stanislaus)	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)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$558,810	\$6,606	\$—	\$—	\$15,304	\$—	\$—	\$5,724	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	15,811	—	—	—	1,507	—	2,094	—	—	175
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,366	37	—	—	79	—	—	37	250
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	288	9,451	13	(854)	621	54	194	714	197	140
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	23,738	129	—	—	16	—	—	58	—
Other Governmental Agencies	—	—	—	—	—	6	—	—	—	—
Charges for Current Services	—	885,669	—	2,649,504	—	—	—	7,908	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,360	19	—	—	—	—	—	—	28
Total Revenues	16,099	1,481,394	6,804	2,648,650	2,128	15,459	2,288	8,622	6,016	593
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	465	1,524,766	135	2,428,611	10,982	17,017	750	288	3,714	769
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	15,000	—	—	—	—	—	—	—	—	—
Interest Expense	227	—	—	—	—	—	—	—	—	—
Fixed Assets	—	128,161	—	—	—	—	—	—	—	—
Other Expenditures	—	—	7,350	—	—	—	—	1,778	—	4
Total Expenditures	15,692	1,652,927	7,485	2,428,611	10,982	17,017	750	2,066	3,714	773
Revenues Over (Under) Expenditures	407	(171,533)	(681)	220,039	(8,854)	(1,558)	1,538	6,556	2,302	(180)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	176	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	(176)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$407	\$(171,533)	\$(681)	\$220,039	\$(8,854)	\$(1,558)	\$1,538	\$6,380	\$2,302	\$(180)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 91 (Riverside)	County Service Area No. 92 (Butte)	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)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$10,513	\$—	\$—	\$—	\$—	\$187	\$—	\$—	\$1,842	\$22,840
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	132,919	—	696	1,173	12,206	—	—	—	163	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	115	—	49	164	854	2	—	—	22	153
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,729	1	99	260	507	51	1,153	124	31	2,122
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	167	—	—	—	—	3	—	—	29	231
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	527	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	258	516	4,515	—	23,252	—	—	—
Total Revenues	147,443	528	1,102	2,113	18,082	243	24,405	124	2,087	25,346
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	100,895	336	5	4,927	12,373	—	—	9	2,285	3,878
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	8,330	73	3	11	32	—	—	6	115	—
Total Expenditures	109,225	409	8	4,938	12,405	—	—	15	2,400	3,878
Revenues Over (Under) Expenditures	38,218	119	1,094	(2,825)	5,677	243	24,405	109	(313)	21,468
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	2	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	2	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$38,218	\$121	\$1,094	\$(2,825)	\$5,677	\$243	\$24,405	\$109	\$(313)	\$21,468

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 95 (Butte)	County Service Area No. 95 (Kern)	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)
	Drainage and Drainage 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	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$19,071	\$—	\$—	\$—	\$—	\$9,285	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	2,044	—	—	—	7,808	3,500	60,698	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	5,805	131	—	—	—	—	74	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	87	387	1,108	76	311	163	105	79	98	186
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	194	—	—	—	—	113	—	—
Other Governmental Agencies	—	6,299	—	—	—	—	—	—	—	—
Charges for Current Services	618	—	5,882	2,996	1,916	—	—	—	585	4,502
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	47	50	39	—	—
Total Revenues	705	14,535	26,386	3,072	2,227	8,018	3,655	70,288	683	4,688
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	—	177	4,410	2,532	120	9	7	72,999	—	4,665
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	174	22	—	178	159	10	5	6,375	150	—
Total Expenditures	174	199	4,410	2,710	279	19	12	79,374	150	4,665
Revenues Over (Under) Expenditures	531	14,336	21,976	362	1,948	7,999	3,643	(9,086)	533	23
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	26	—	—	26	93	—	—	—	30	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(26)	—	—	(26)	(93)	—	—	—	(30)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$505	\$14,336	\$21,976	\$336	\$1,855	\$7,999	\$3,643	\$(9,086)	\$503	\$23

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. SI-1 (San Bernardino)	County Service Area P-1 (Contra Costa)	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)
	Lighting and Lighting Maintenance	Police Protection and Personal Safety	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$587,322	\$—	\$262,023	\$198,105	\$4,360,679	\$13,551,382	\$—	\$38,537	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	785,881	242,550	1,405,549	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	18,155	—	(1,993)	(1,474)	(26,161)	5,689	—	69	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	1,016	928	215	16,753	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,260	—	—	488	10,681	28,863	—	1,029	1,181	50
Rents, Concessions, and Royalties	—	—	—	—	—	—	27,337	—	—	—
Intergovernmental										
Federal	—	—	—	—	119	—	—	—	—	—
State	7,746	—	2,807	2,129	35,710	125,572	—	348	—	—
Other Governmental Agencies	203	—	—	—	1,999	—	—	—	—	—
Charges for Current Services	—	—	8,261	—	—	—	17,023	623,008	35,836	5,025
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	340	235,343	845	—	300	—	18,711	28,447	—	—
Total Revenues	617,026	236,359	1,058,752	442,013	5,805,629	13,711,506	63,071	691,438	37,017	5,075
Expenditures										
Salaries, Wages, and Benefits	114,489	214,923	733,482	416,496	—	13,521,651	—	—	—	—
Services and Supplies	619,998	13,953	117,606	60,092	48,429	125,765	82,485	558,798	52,225	153
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	37	—	—	—
Fixed Assets	—	—	—	—	23,945	—	—	—	—	—
Other Expenditures	—	—	5,530	875	4,918,252	64,090	—	—	—	—
Total Expenditures	734,487	228,876	856,618	477,463	4,990,626	13,711,506	82,522	558,798	52,225	153
Revenues Over (Under) Expenditures	(117,461)	7,483	202,134	(35,450)	815,003	—	(19,451)	132,640	(15,208)	4,922
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	57	—	—	—	—	—
Operating Transfers Out	—	—	—	—	57	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(117,461)	\$7,483	\$202,134	\$(35,450)	\$815,003	\$—	\$(19,451)	\$132,640	\$(15,208)	\$4,922

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	County Service Area R-4 (Contra Costa)	County Service Area R-7 (Contra Costa)	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)
	Recreation and Park	Recreation and Park	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$26,582	\$824,966	\$—	\$6,647	\$4,695	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	4,811,803	44,520	169,860	907,462	166,345
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(194)	(6,213)	—	(60)	8	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	4,275	—	488	14,870	17,550	7,309	16,807	28,148	4,564
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	278	8,832	—	70	68	—	—	—	—	—
Other Governmental Agencies	—	38,343	—	—	—	—	—	—	—	—
Charges for Current Services	—	3,563	—	—	878,919	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	487	555	—	—	—	—
Total Revenues	26,666	873,766	—	7,145	899,047	4,829,908	51,829	186,667	935,610	170,909
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	2,462,266	—	—	—	—
Services and Supplies	446	713,611	6,089	76	650,420	1,204,076	8,737	112,465	954,772	126,944
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	187,073	—	—	—	—	—	—	—	—
Other Expenditures	26,386	—	32	—	—	73,414	—	—	—	—
Total Expenditures	26,832	900,684	6,121	76	650,420	3,739,756	8,737	112,465	954,772	126,944
Revenues Over (Under) Expenditures	(166)	(26,918)	(6,121)	7,069	248,627	1,090,152	43,092	74,202	(19,162)	43,965
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	82,242	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	(82,242)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(166)	\$(26,918)	\$(6,121)	\$7,069	\$248,627	\$1,007,910	\$43,092	\$74,202	\$(19,162)	\$43,965

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Courtland Fire Protection District	Covelo Cemetery District	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
	Fire Protection	Cemetery	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$112,217	\$6,925	\$79,124	\$8,396	\$8,800	\$—	\$279,359	\$—	\$25,627	\$723
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	240,641	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	5	60	—	—	—	—	—	43	1
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	491	1,221	2,553	—	345	99	4,684	3	74	7
Rents, Concessions, and Royalties	—	—	—	—	—	55,141	58,118	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	41,135	—	—	—
State	1,559	199	640	84	58	—	10,365	—	242	7
Other Governmental Agencies	4,960	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	1,896	71,493	—	—	—	2,074	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,132	—	27,083	—	—	71,676	32,014	—	—	—
Total Revenues	124,359	10,246	180,953	8,480	9,203	126,916	668,390	3	25,986	738
Expenditures										
Salaries, Wages, and Benefits	22,061	11,644	13,080	—	—	—	53,876	—	11,788	—
Services and Supplies	79,299	2,997	132,607	5,430	11,835	—	462,370	—	16,210	1,712
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	90,000	87,792	—	—	—
Interest Expense	—	—	—	—	—	24,975	56,205	—	—	—
Fixed Assets	38,246	—	—	—	—	—	44,737	—	—	—
Other Expenditures	802	—	—	—	—	6,233	—	—	—	—
Total Expenditures	140,408	14,641	145,687	5,430	11,835	121,208	704,980	—	27,998	1,712
Revenues Over (Under) Expenditures	(16,049)	(4,395)	35,266	3,050	(2,632)	5,708	(36,590)	3	(2,012)	(974)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(16,049)	\$(4,395)	\$35,266	\$3,050	\$(2,632)	\$5,708	\$(36,590)	\$3	\$(2,012)	\$(974)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Crest Forest Fire Protection District Ambulance Service	Crest Forest Fire Protection District Fire Protection	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	Crows Landing Lighting District Lighting and Lighting Maintenance	CSAC Excess Insurance Authority Self Insurance	Cuyama Valley Recreation and Park District Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$3,362,644	\$—	\$320,788	\$412,015	\$1,368	\$—	\$1,178	\$—	\$86,618
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	444,962	—	—	—	—	—	6	555	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	43,292	215,457	—	—	(3,101)	2	—	5	—	(1)
Licenses, Permits, and Franchises	—	—	—	—	120	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,898	14,547	99	816	—	118	5,728	28	9,726,704	952
Rents, Concessions, and Royalties	—	—	—	74,622	—	—	—	—	474,620	9,451
Intergovernmental										
Federal	—	—	—	—	5,538	—	—	1	—	347,737
State	—	126,750	—	2,766	4,354	14	—	17	—	161,173
Other Governmental Agencies	—	—	—	20,330	—	—	—	412	—	—
Charges for Current Services	299,923	12,522	—	58,551	6,039	—	—	—	—	18,050
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	454,908,017	—
Other Revenues	550	66,138	—	528,831	68,915	600	—	—	552,049	2,182
Total Revenues	790,625	3,798,058	99	1,006,704	493,880	2,102	5,734	2,196	465,661,390	626,162
Expenditures										
Salaries, Wages, and Benefits	776,681	3,196,422	—	134,074	134,018	—	—	—	5,852,254	54,516
Services and Supplies	120,058	331,208	—	201,332	316,168	875	9,697	2,191	347,791,000	60,340
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	125,571,086	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	27,009	—	—	—	—	—
Interest Expense	1,992	7,305	—	—	12,292	—	—	—	—	—
Fixed Assets	—	13,663	—	—	—	—	—	—	490,016	529,044
Other Expenditures	—	—	—	—	1,907	—	—	—	—	—
Total Expenditures	898,731	3,548,598	—	335,406	491,394	875	9,697	2,191	479,704,356	643,900
Revenues Over (Under) Expenditures	(108,106)	249,460	99	671,298	2,486	1,227	(3,963)	5	(14,042,966)	(17,738)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	85,525	121,958	—	—	—	—	—	—	—	—
Operating Transfers Out	3,214	204,269	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	82,311	(82,311)	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(25,795)	\$167,149	\$99	\$671,298	\$2,486	\$1,227	\$(3,963)	\$5	\$(14,042,966)	\$(17,738)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Cypress Fire Protection District	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
	Fire Protection	Cemetery	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park		Cemetery	Cemetery	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,520,198	\$2,930	\$3,519,803	\$37,567	\$3,757	\$48,174	\$—	\$164,098	\$4,494	\$7,302
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	66,498	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	147,025	—	122,623	—	—	—	—	114	2	4
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	17,678	110	27,240	54	5	76	1,218	7,497	115	2
Rents, Concessions, and Royalties	26,732	—	122,053	—	20	470	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	23,202	26	30,238	377	38	527	—	1,888	80	244
Other Governmental Agencies	—	—	—	—	—	43	580	33,129	—	—
Charges for Current Services	—	—	876,874	91	—	—	—	127,700	1,300	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	353,672	—	103,077	—	3	—	—	165,393	—	—
Total Revenues	4,088,507	3,066	4,801,908	38,089	3,823	49,290	68,296	499,819	5,991	7,552
Expenditures										
Salaries, Wages, and Benefits	60,987	—	1,766,604	8,410	841	11,775	—	287,876	—	—
Services and Supplies	3,274,682	3,631	2,371,849	31,008	5,837	30,017	7,517	94,690	2,318	7,428
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	26,025	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	180	—	—
Total Expenditures	3,361,694	3,631	4,138,453	39,418	6,678	41,792	7,517	382,746	2,318	7,428
Revenues Over (Under) Expenditures	726,813	(565)	663,455	(1,329)	(2,855)	7,498	60,779	117,073	3,673	124
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	22,354	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	22,354	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$726,813	\$(565)	\$663,455	\$(1,329)	\$(2,855)	\$29,852	\$60,779	\$117,073	\$3,673	\$124

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	De Luz Community Service District	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)	Del Rey Community Services District Recreation and Park	Del Rio Woods Recreation and Park District Recreation and Park	Delano Mosquito Abatement District Pest Control	Delta Fire Protection District (Sacramento) Fire Protection
	Streets and Roads - Construction and Maintenance	Fire Protection	Flood Control and Water Conservation	Library Services	Health	Recreation and Park	Recreation and Park	Recreation and Park	Pest Control	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$384,917	\$58,302	\$177,482	\$443,467	\$2,698	\$55,858	\$59,685	\$782,888	\$145,550
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,321,198	2,917,161	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	74	—	316	4,913	—
Licenses, Permits, and Franchises	7,805	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	6,308	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	16,204	37,428	1,424	2,488	34,490	21	—	1,979	7,276	1,271
Rents, Concessions, and Royalties	—	—	—	—	149,700	—	1,263	—	—	—
Intergovernmental										
Federal	39,242	—	—	—	—	—	20,501	—	(2,469)	—
State	—	3,650	309,688	74,535	10,250	40	535	580	5,168	1,977
Other Governmental Agencies	—	—	32,030	10,891	43,383	—	1	—	23,871	—
Charges for Current Services	—	—	—	4,143	—	—	—	—	—	75,517
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,463	540,046	848	26,160	119,760	—	14,015	—	1,051	—
Total Revenues	2,386,912	3,883,202	402,292	302,007	801,050	2,833	92,173	62,560	822,698	224,315
Expenditures										
Salaries, Wages, and Benefits	561,376	106,032	—	157,284	16,294	—	15,472	26,287	464,291	—
Services and Supplies	961,003	3,471,459	390,376	91,509	498,713	4,010	7,280	41,405	141,082	10,013
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	22,704	—	—	—	—	—	—	—	—	—
Interest Expense	30,553	—	—	—	—	—	256	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	185,011	73,302
Other Expenditures	761,785	—	—	—	—	—	49,978	—	—	—
Total Expenditures	2,337,421	3,577,491	390,376	248,793	515,007	4,010	72,986	67,692	790,384	83,315
Revenues Over (Under) Expenditures	49,491	305,711	11,916	53,214	286,043	(1,177)	19,187	(5,132)	32,314	141,000
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	94,230	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	248,882
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	19,187	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	(19,187)	—	94,230	(248,882)
Revenues/Sources Over (Under) Expenditures/Uses	\$49,491	\$305,711	\$11,916	\$53,214	\$286,043	\$(1,177)	\$—	\$(5,132)	\$126,544	\$(107,882)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Delta Vector Control District	Denair Fire Protection District	Denair Lighting District	Deo Gloria Estates Lighting	Desert Recreation District	Desert Sands Unified School District Building Corporation Financing or Constructing Facilities	Diablo Community Services District	Diamond Springs/EI Dorado Fire Protection District	Dinuba Memorial District	Disaster Recovery Joint Powers Agency
	Pest Control	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park		Police Protection and Personal Safety	Fire Protection	Memorial	Governmental Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,677,037	\$116,672	\$3,831	\$—	\$2,142,474	\$—	\$310,163	\$2,820,888	\$64,132	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	91,255	125,847	41,227	3,170	2,573,190	—	—	8,481	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	37,048	194	18	—	—	—	—	19,061	1,436	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	11,196	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	742	—	—	—
Revenue From Use of Money and Property										
Interest Income	69,282	6,804	176	28	66,714	115,953	579	2,066	436	589
Rents, Concessions, and Royalties	—	—	—	—	187,639	7,256,470	—	—	110,939	—
Intergovernmental										
Federal	—	60	2	—	—	—	—	—	—	—
State	21,659	1,881	61	—	33,131	—	3,387	32,134	823	—
Other Governmental Agencies	216,695	1,293	508	—	2,026,684	—	—	33,720	1,890	—
Charges for Current Services	8,208	16,243	—	—	2,581,292	—	178,960	—	38,608	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	266,308	10,153	—	—	1,066,473	—	—	434,796	120	—
Total Revenues	2,387,492	279,147	45,823	3,198	10,677,597	7,372,423	493,831	3,362,342	218,384	589
Expenditures										
Salaries, Wages, and Benefits	1,526,125	54,169	—	—	5,996,125	—	—	2,349,804	105,799	—
Services and Supplies	524,395	137,311	40,433	3,135	3,501,343	—	588,719	432,832	123,471	3,575
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	60,000	3,965,000	—	—	—	—
Interest Expense	—	—	—	—	114,314	3,350,750	—	—	—	—
Fixed Assets	—	147,523	—	—	—	9,549,561	—	318,289	152,002	—
Other Expenditures	—	—	—	—	1,511,308	—	—	—	—	—
Total Expenditures	2,050,520	339,003	40,433	3,135	11,183,090	16,865,311	588,719	3,100,925	381,272	3,575
Revenues Over (Under) Expenditures	336,972	(59,856)	5,390	63	(505,493)	(9,492,888)	(94,888)	261,417	(162,888)	(2,986)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	420,759	—	—	—	—	—
Operating Transfers Out	—	—	—	—	420,759	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$336,972	\$(59,856)	\$5,390	\$63	\$(505,493)	\$(9,492,888)	\$(94,888)	\$261,417	\$(162,888)	\$(2,986)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa) Land Reclamation and Levee Maintenance	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
	Parking	Fire Protection	Fire Protection	Library Services	Resource Conservation	Fire Protection	Cemetery	Drainage and Drainage Maintenance	Fire Protection	
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$35,163	\$—	\$10,167	\$454,580	\$316,212	\$82,921	\$11,624	\$72,754	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	14,950	136,265	—	—	—	79,523	—	120,243	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	3,239	—	7,964	971	—	348	6	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	122	8,116	(44)	5,027	4,801	2,731	5,063	2,596	2,355
Rents, Concessions, and Royalties	—	—	—	—	5,725	532,897	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	378	—	150	5,108	43,122	972	424	1,042	—	—
Other Governmental Agencies	—	—	—	—	525,082	—	—	—	—	2,220
Charges for Current Services	—	—	—	630	34,040	231,708	—	132,078	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	8,064	3,495	6,515	2,059	5,090	—	—	64,528
Total Revenues	35,541	15,072	166,001	463,769	943,687	856,329	99,392	211,285	122,845	69,103
Expenditures										
Salaries, Wages, and Benefits	—	—	2,200	—	594,824	145,696	—	175,664	5,666	—
Services and Supplies	10,710	9,113	126,902	466,978	304,325	702,492	38,071	36,874	148,143	68,621
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	40	—	—	313,422	7,914	—	22,127	50,510	—
Other Expenditures	—	1,520	—	—	2,594	676	—	—	—	—
Total Expenditures	10,710	10,673	129,102	466,978	1,215,165	856,778	38,071	234,665	204,319	68,621
Revenues Over (Under) Expenditures	24,831	4,399	36,899	(3,209)	(271,478)	(449)	61,321	(23,380)	(81,474)	482
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$24,831	\$4,399	\$36,899	\$(3,209)	\$(271,478)	\$(449)	\$61,321	\$(23,380)	\$(81,474)	\$482

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Downey Cemetery District	Doyle Fire Protection District	Drainage District No. 1 (Butte)	Drainage District No. 100 (Butte)	Drainage District No. 2 (Butte)	Drainage District No. 200 (Butte)	Dunlap Cemetery District	Dunningan Fire Protection District	Dunsmuir Fire Protection District	Dunsmuir Recreation and Park District
	Cemetery	Fire Protection	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Cemetery	Fire Protection	Fire Protection	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$56,824	\$19,849	\$19,140	\$96,710	\$1,272	\$14,130	\$1,219	\$143,437	\$44,413	\$88,902
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	53,031	119,350	—	—	—	—	12,649	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	73	30	40	191	3	37	—	319	96	180
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	17,762	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,526	116	6,989	3,514	387	338	751	782	1,949	(79)
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	45	—	10,795
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	501	429	312	1,554	20	213	16	930	870	21,708
Other Governmental Agencies	—	—	—	—	—	—	—	1,367	—	—
Charges for Current Services	11,475	—	—	—	2,833	—	2,100	6,194	—	9,690
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	5,331	—	1,289	—	—	—	133	—	8,858
Total Revenues	72,399	25,755	79,512	222,608	4,515	14,718	4,086	170,969	59,977	140,054
Expenditures										
Salaries, Wages, and Benefits	16,718	—	—	137,473	—	—	—	56,603	14,546	48,660
Services and Supplies	59,955	23,033	26,453	81,905	2,733	12,947	1,200	61,757	35,379	66,776
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	24,402	—	—
Interest Expense	—	—	—	—	—	—	—	11,589	—	—
Fixed Assets	—	4,756	—	—	—	—	—	—	—	21,356
Other Expenditures	—	—	—	—	—	—	—	—	53,330	—
Total Expenditures	76,673	27,789	26,453	219,378	2,733	12,947	1,200	154,351	103,255	136,792
Revenues Over (Under) Expenditures	(4,274)	(2,034)	53,059	3,230	1,782	1,771	2,886	16,618	(43,278)	3,262
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	122	271	—	—	30,000	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(122)	(271)	—	—	(30,000)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(4,274)	\$(2,034)	\$53,059	\$3,230	\$1,660	\$1,500	\$2,886	\$16,618	\$(73,278)	\$3,262

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$74,522	\$340,209	\$7,053	\$7,229	\$894	\$—	\$21,613,000	\$3,095,000	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	4,080,000	—	—
Property Assessments	39,502	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	157	736	3	6	—	—	367,000	118,000	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,192	4,401	9	14	2	10	—	—	—	13,064
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	1,406,000	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	11,402,698
State	1,198	5,420	191	130	16	—	256,000	85,000	—	—
Other Governmental Agencies	—	37,220	—	—	—	—	—	—	—	—
Charges for Current Services	—	199,249	50	—	—	163,112	—	16,064,000	—	289,600
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	50	28,709	—	—	—	6,434	—	—	—	—
Total Revenues	118,621	615,944	7,306	7,379	912	169,556	22,236,000	23,442,000	1,406,000	11,705,362
Expenditures										
Salaries, Wages, and Benefits	75,869	394,404	4,078	—	—	—	7,275,000	1,904,000	4,160,000	—
Services and Supplies	37,353	171,078	—	6,820	704	137,636	3,553,000	1,659,000	955,000	321,560
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	23,362,000	—	—
Interest Expense	—	—	—	—	—	—	—	1,817,000	—	—
Fixed Assets	—	20,567	—	—	—	—	15,292,000	2,453,000	501,000	17,599,549
Other Expenditures	—	—	—	—	—	—	—	—	—	1,409
Total Expenditures	113,222	586,049	4,078	6,820	704	137,636	26,120,000	31,195,000	5,616,000	17,922,518
Revenues Over (Under) Expenditures	5,399	29,895	3,228	559	208	31,920	(3,884,000)	(7,753,000)	(4,210,000)	(6,217,156)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	6,136,866
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	13,608	—	—	—	—	—	—	—	—
Other Financing (Uses)	7,099	3,475	—	—	—	—	—	—	—	—
Operating Transfers In	—	37,089	—	—	—	—	—	—	5,685,000	—
Operating Transfers Out	—	37,089	—	—	—	—	3,711,000	11,455,000	—	—
Total Other Financing Sources (Uses)	(7,099)	10,133	—	—	—	—	(3,711,000)	(11,455,000)	5,685,000	6,136,866
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,700)	\$40,028	\$3,228	\$559	\$208	\$31,920	\$(7,595,000)	\$(19,208,000)	\$1,475,000	\$(80,290)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$2,539,512	\$12,697,561	\$69,413,335	\$—	\$7,705	\$8,342,567	\$—	\$387,283	\$134,694	\$166,567
Voter Approved Taxes	93,585	467,922	2,557,972	—	—	—	—	—	—	—
Property Assessments	148,466	742,332	4,058,080	—	4,906	—	—	211,147	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	143,613	—	—	—	—
Prior Year and Penalties	79,063	395,313	2,161,046	—	55	(73,053)	—	223	582	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	87,069	297	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	282	1,706,375	12,636	133	64	13	8,123	2,451	10,090
Rents, Concessions, and Royalties	—	—	2,475,079	—	—	—	—	—	—	52,000
Intergovernmental										
Federal	—	1,416	144,884	—	—	—	—	—	—	—
State	29,498	147,491	806,286	—	86	109,362	—	3,275	1,184	1,330
Other Governmental Agencies	78,793	393,966	2,374,320	—	—	340,996	5,423,989	152	—	—
Charges for Current Services	—	1,065,483	8,230,586	—	—	12,545	—	—	67,448	—
Self Insurance Contributions and Claim Adjustments	—	—	—	4,315,215	—	—	—	—	—	—
Other Revenues	—	36,511	—	—	—	49,380	—	—	2,650	—
Total Revenues	2,968,917	16,035,346	93,928,260	4,327,851	12,885	8,925,474	5,424,002	610,203	209,009	229,987
Expenditures										
Salaries, Wages, and Benefits	2,060,623	13,565,850	57,537,955	—	—	7,589,324	—	—	119,051	—
Services and Supplies	353,943	1,523,654	15,748,780	3,713,599	27,313	2,076,892	—	581,365	83,361	134,913
Self Insurance - Claims Paid	—	—	—	368,311	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	710,627	—	—	—	123,597	—	—	—	—
Interest Expense	—	83,437	—	—	—	8,365	—	—	—	—
Fixed Assets	—	—	818,851	—	—	—	—	—	27,000	—
Other Expenditures	135,450	1,753,308	12,984,118	—	—	7,913	12,228,468	—	—	—
Total Expenditures	2,550,016	17,636,876	87,089,704	4,081,910	27,313	9,806,091	12,228,468	581,365	229,412	134,913
Revenues Over (Under) Expenditures	418,901	(1,601,530)	6,838,556	245,941	(14,428)	(880,617)	(6,804,466)	28,838	(20,403)	95,074
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	376,028	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	9,992,282	—	—	—	—	—	—	—
Operating Transfers Out	—	—	6,797,482	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	3,570,828	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$418,901	\$(1,601,530)	\$10,409,384	\$245,941	\$(14,428)	\$(880,617)	\$(6,804,466)	\$28,838	\$(20,403)	\$95,074

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Stanislaus Resource Conservation District	East Vallejo Fire Protection District	East View Maintenance District (San Joaquin)	Eastern Kern Air Pollution Control District	Eastern Kern Resource Conservation District	Eastern Plumas Park and Recreation	Eastern Plumas Rural Fire Protection District	Easton Community Services District
	Resource Conservation	Resource Conservation	Resource Conservation	Fire Protection	Lighting and Lighting Maintenance	Air Pollution Control	Resource Conservation	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$12,515	\$7,551	\$2,929	\$376,143	\$4,590	\$—	\$17,024	\$—	\$57,331	\$19,783
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	97	—	—	—	4,860	—	—	—	5,343	17,431
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	32	29	—	3,228	6	—	—	—	99	—
Licenses, Permits, and Franchises	—	—	—	—	—	906,344	42	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	39,707	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	309	139	707	751	79	11,655	—	162	163	1,027
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	84,550	30,499	30,000	—	—	25,200	—	—	—	—
State	146	10,137	20	4,305	58	958,646	13,949	48,911	558	—
Other Governmental Agencies	105,097	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	165,381	—	—	—	—	—	—	11,746
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,045	—	—	—	1,638	—	1,652	—	3,546	—
Total Revenues	204,791	48,355	199,037	384,427	11,231	1,941,552	32,667	49,073	67,040	49,987
Expenditures										
Salaries, Wages, and Benefits	76,622	—	138,474	—	—	1,169,697	5,555	—	13,876	—
Services and Supplies	16,643	48,142	21,531	380,399	7,321	916,001	8,546	79,449	65,579	73,788
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	49,186	—	—	—	—
Other Expenditures	—	—	8,850	6,202	—	86,481	13,697	—	—	—
Total Expenditures	93,265	48,142	168,855	386,601	7,321	2,221,365	27,798	79,449	79,455	73,788
Revenues Over (Under) Expenditures	111,526	213	30,182	(2,174)	3,910	(279,813)	4,869	(30,376)	(12,415)	(23,801)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$111,526	\$213	\$30,182	\$(2,174)	\$3,910	\$(279,813)	\$4,869	\$(30,376)	\$(12,415)	\$(23,801)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,631,813	\$1,646,695	\$—	\$1,722,029	\$57,449	\$—	\$10,055	\$—	\$695	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	371,121	33,798	129,386	1,166,415	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2,849	—	875	—	—	109	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	401,268
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	2,010
Revenue From Use of Money and Property										
Interest Income	16,004	58,512	4,542	18,219	195	730,158	366	—	27	5,704
Rents, Concessions, and Royalties	—	—	—	—	—	3,215,788	—	—	—	—
Intergovernmental										
Federal	—	—	—	79,020	—	—	—	—	—	—
State	20,259	35,839	—	72,780	823	—	103	—	11	1,213,414
Other Governmental Agencies	—	—	—	—	—	—	—	3,900	—	—
Charges for Current Services	—	—	—	670,219	4,655	—	20,272	—	—	24,958
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	29,589	97	20,634	—	466,099	—	—	—	23,234
Total Revenues	2,039,197	1,807,282	134,025	3,750,191	63,122	4,412,045	30,905	3,900	733	1,670,588
Expenditures										
Salaries, Wages, and Benefits	—	1,230,834	—	2,809,706	24,325	180,489	—	—	—	512,040
Services and Supplies	2,094,952	698,625	81,182	710,780	43,078	3,160,601	9,713	4,448	723	1,191,034
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	177,702	—	—	—	—	—	—
Interest Expense	—	—	—	136,538	—	1,580,105	—	—	—	—
Fixed Assets	—	130,993	—	—	—	2,140,517	—	—	—	—
Other Expenditures	—	—	—	30,396	—	836,257	40,144	—	—	—
Total Expenditures	2,094,952	2,060,452	81,182	3,865,122	67,403	7,897,969	49,857	4,448	723	1,703,074
Revenues Over (Under) Expenditures	(55,755)	(253,170)	52,843	(114,931)	(4,281)	(3,485,924)	(18,952)	(548)	10	(32,486)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(55,755)	\$(253,170)	\$52,843	\$(114,931)	\$(4,281)	\$(3,485,924)	\$(18,952)	\$(548)	\$10	\$(32,486)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	El Dorado County Emergency Services 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
	Ambulance Service	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$7,289,390	\$—	\$—	\$2,146,606	\$—	\$4,865,255	\$11,826,971	\$—	\$50,708
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	785,231	—	—	—	—	1,392,771	381,549	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	55,749	—	—	14,971	—	—	40,170	—	5,343
Licenses, Permits, and Franchises	—	85,608	—	—	—	—	628,952	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	(1,106)	9,708	1,023	121,942	10,520	163	37,063	99,145	766	7,590
Rents, Concessions, and Royalties	—	—	—	—	—	—	154,623	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	61,296	—	—
State	—	82,354	15,782	—	25,175	188,894	54,631	135,040	—	336
Other Governmental Agencies	9,711,476	1,068,056	81,311	—	6,228	—	675,952	1,106,049	7,723	—
Charges for Current Services	—	100,107	4,908	—	—	—	1,169,777	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	32,461,167	—	—	—	—	—	—
Other Revenues	49,693	54,672	—	928,579	—	—	—	141,361	2,960	—
Total Revenues	9,760,063	9,530,875	103,024	33,511,688	2,203,500	189,057	8,979,024	13,791,581	11,449	63,977
Expenditures										
Salaries, Wages, and Benefits	8,139,142	9,403,628	67,389	622,300	489,371	—	3,584,189	13,386,018	—	—
Services and Supplies	2,040,926	967,400	37,405	15,553,881	1,457,043	—	3,562,167	1,058,300	181,217	32,656
Self Insurance - Claims Paid	—	—	—	18,924,682	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	168,489	—	—	—	—	—	—	—	—
Interest Expense	—	41,757	—	—	—	—	—	—	—	—
Fixed Assets	384,095	2,396,322	—	—	1,558	—	—	1,024,705	—	—
Other Expenditures	—	—	—	—	—	154,985	—	—	—	—
Total Expenditures	10,564,163	12,977,596	104,794	35,100,863	1,947,972	154,985	7,146,356	15,469,023	181,217	32,656
Revenues Over (Under) Expenditures	(804,100)	(3,446,721)	(1,770)	(1,589,175)	255,528	34,072	1,832,668	(1,677,442)	(169,768)	31,321
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	2,500,000	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	756,573	—	—	—
Operating Transfers Out	—	—	—	—	—	—	1,473,832	—	—	—
Total Other Financing Sources (Uses)	—	2,500,000	—	—	—	—	(717,259)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(804,100)	\$(946,721)	\$(1,770)	\$(1,589,175)	\$255,528	\$34,072	\$1,115,409	\$(1,677,442)	\$(169,768)	\$31,321

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Rancho Simi Pioneer Cemetery District Cemetery	Elk Community Services District Fire Protection	Elk Creek Cemetery District Cemetery	Elk Creek Community Services District Lighting and Lighting and Maintenance	Elk Creek Community Services District Recreation and Park	Elk Creek Fire Protection District Fire Protection	Elk Grove-Cosumnes Cemetery District Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$484	\$1,863	\$149,474	\$56,094	\$33,136	\$7,273	\$—	\$—	\$11,084	\$586,435
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,295	16,512	326,622	—	25,589	—	—	—	7,840	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	319	—	(162)	—	—	—	—	17,471
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	64	246	2,523	—	249	125	5	35	376	5,806
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	22,294	—	—	—	—	—	—	—
State	4	16	223,304	606	542	73	—	—	828	8,708
Other Governmental Agencies	—	—	—	—	8,980	—	—	—	—	—
Charges for Current Services	—	—	5,976	61,273	3,763	3,175	1,022	—	—	190,086
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,375	1,200	2,500	—	1,150	—	22	73,563
Total Revenues	4,847	18,637	731,887	119,173	74,597	10,646	2,177	35	20,150	882,069
Expenditures										
Salaries, Wages, and Benefits	—	—	347,421	11,018	—	5,050	—	—	3,039	359,895
Services and Supplies	6,112	23,446	132,360	96,052	42,085	5,066	1,368	—	22,598	190,308
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	43,818	—	11,093	—	—	—	—	31,445
Interest Expense	—	—	12,970	—	866	—	—	—	—	31,911
Fixed Assets	—	—	4,600	—	17,057	—	—	—	—	176,524
Other Expenditures	—	—	—	—	—	—	—	—	—	27,356
Total Expenditures	6,112	23,446	541,169	107,070	71,101	10,116	1,368	—	25,637	817,439
Revenues Over (Under) Expenditures	(1,265)	(4,809)	190,718	12,103	3,496	530	809	35	(5,487)	64,630
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	20,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	1,265	4,809	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	1,265	4,809	20,000	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$—	\$210,718	\$12,103	\$3,496	\$530	\$809	\$35	\$(5,487)	\$64,630

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Elk Grove-Rancho Cordova-El Dorado Connector Authority	Elkhorn Fire Protection District	Elkhorn Maintenance District (San Joaquin)	Elsinore - Murrieta - Anza Resource Conservation District	Elsinore Valley Cemetery District	Emerald Lake Lighting District	Empire Lighting District	Employment Risk Management Authority (ERMA)	Enchanted Hills Drainage Maintenance District (San Mateo)	Enchanted Hills Lighting Maintenance District (San Mateo)
	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Resource Conservation	Cemetery	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Self Insurance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$24,586	\$3,020	\$—	\$640,022	\$168,881	\$7,159	\$—	\$1,569	\$7,884
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	1,184	—	—	—	19,835	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	22	4	—	5,234	79,462	35	—	181	3,579
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,284	217	54	3,443	44,543	29,351	103	274,502	133	1,489
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	51,837	—	4	—	—	—
State	2,474,200	41	38	—	7,757	1,121	110	—	10	52
Other Governmental Agencies	70,000	10	—	—	10,273	—	2,481	—	—	—
Charges for Current Services	—	—	—	—	27,760	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	7,495,626	—	—
Other Revenues	—	—	376	21,565	—	—	—	—	—	—
Total Revenues	2,545,484	24,876	4,676	25,008	787,426	278,815	29,727	7,770,128	1,893	13,004
Expenditures										
Salaries, Wages, and Benefits	425,821	4,360	—	1,654	310,604	—	—	—	—	—
Services and Supplies	2,051,048	24,397	4,145	19,233	158,824	44,377	23,816	864,131	15	3,215
Self Insurance - Claims Paid	—	—	—	—	—	—	—	(801,987)	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	29,298	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	2,476,869	28,757	4,145	20,887	498,726	44,377	23,816	62,144	15	3,215
Revenues Over (Under) Expenditures	68,615	(3,881)	531	4,121	288,700	234,438	5,911	7,707,984	1,878	9,789
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$68,615	\$(3,881)	\$531	\$4,121	\$288,700	\$234,438	\$5,911	\$7,707,984	\$1,878	\$9,789

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	ERICA Communications Authority	Escalon Cemetery District	Escalon Consolidated Fire Protection District	Eshom Valley Cemetery District	Esparto Community Services District	Esparto Fire Protection District	Estero Municipal Improvement District	Estero Municipal Improvement District	Excelsior-Kings River Resource Conservation District Resource Conservation	Exclusive Risk Management Authority of California Self Insurance
	Police Protection and Personal Safety	Cemetery	Fire Protection	Cemetery	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Police Protection and Personal Safety		
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$39,173	\$274,811	\$9,795	\$—	\$129,879	\$5,326,945	\$7,990,418	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	746,602	—	—	60,977	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	212	—	245	7,614	11,421	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	249,291	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,017	(48)	406	462	—	3,719	37,758	56,636	566	24,300
Rents, Concessions, and Royalties	732,041	4	—	—	—	—	257,897	386,846	—	—
Intergovernmental										
Federal	75,745	—	—	—	—	—	—	—	—	—
State	—	489	3,443	123	—	1,552	42,193	63,289	—	—
Other Governmental Agencies	—	—	—	—	—	25,425	—	—	—	—
Charges for Current Services	—	160,070	—	4,507	21,048	345	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	688,895
Other Revenues	—	—	223	—	—	1,663	—	—	—	189,920
Total Revenues	810,803	199,688	1,025,485	15,099	21,048	473,096	5,672,407	8,508,610	566	903,115
Expenditures										
Salaries, Wages, and Benefits	64,700	189,435	784,878	10,571	—	90,895	—	—	938	—
Services and Supplies	163,264	87,034	221,608	4,574	19,185	71,339	6,077,878	9,116,817	1,431	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	204,845	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	13,944	—	—	21,651	—	—	—	—
Other Expenditures	218,450	—	861	—	—	—	—	—	—	877,639
Total Expenditures	651,259	276,469	1,021,291	15,145	19,185	183,885	6,077,878	9,116,817	2,369	877,639
Revenues Over (Under) Expenditures	159,544	(76,781)	4,194	(46)	1,863	289,211	(405,471)	(608,207)	(1,803)	25,476
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	100,000	—	1,863	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(100,000)	—	(1,863)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$159,544	\$(76,781)	\$(95,806)	\$(46)	\$—	\$289,211	\$(405,471)	\$(608,207)	\$(1,803)	\$25,476

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Exeter District Ambulance	Exeter Memorial District	Exeter Public Cemetery District	Fair Oaks Cemetery District	Fair Oaks Recreation and Park District	Fairview Acres Lighting District	Fairview Cemetery District	Fairview Fire Protection District	Fairview Tract Lighting District	Fall River Mills Cemetery District
	Ambulance Service	Memorial	Cemetery	Cemetery	Recreation and Park	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$215,905	\$194,438	\$52,181	\$173,501	\$1,289,916	\$2,087	\$37,890	\$2,407,930	\$2,702	\$11,026
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	55,833	—	—	53,267	3,318	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	403,309	—	—	—	—	—
Prior Year and Penalties	4,705	4,224	1,011	4,904	—	—	2	704	12	11
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,884	9,989	10,372	15,631	8,152	—	2,087	26,472	42	206
Rents, Concessions, and Royalties	—	29,782	—	—	193,998	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	7	—	1	—
State	2,825	2,527	—	2,556	18,611	22	542	22,989	43	294
Other Governmental Agencies	—	—	669	—	—	—	—	—	1,246	—
Charges for Current Services	801,703	—	236,373	482,211	366,121	—	25,036	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	20,550	571	—	12,551	53,039	—	—	200	—	2,686
Total Revenues	1,048,572	241,531	300,606	691,354	2,388,979	2,109	65,564	2,511,562	7,364	14,223
Expenditures										
Salaries, Wages, and Benefits	757,951	90,001	203,834	264,220	1,312,573	—	44,154	—	—	7,202
Services and Supplies	424,069	110,820	110,238	214,799	945,200	988	37,883	2,497,587	7,560	6,616
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	14,773	—	—	—	—	—	—	—	—	—
Interest Expense	2,585	—	—	—	—	—	—	—	—	—
Fixed Assets	167,087	—	13,758	144,486	32,337	—	3,704	418,940	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	51
Total Expenditures	1,366,465	200,821	327,830	623,505	2,290,110	988	85,741	2,916,527	7,560	13,869
Revenues Over (Under) Expenditures	(317,893)	40,710	(27,224)	67,849	98,869	1,121	(20,177)	(404,965)	(196)	354
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(317,893)	\$40,710	\$(27,224)	\$67,849	\$98,869	\$1,121	\$(20,177)	\$(404,965)	\$(196)	\$354

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	Feather River Recreation and Park District	Feather River Resource Conservation District	Feather Water District	Felton Fire Protection District
	Fire Protection	Resource Conservation	Fire Protection	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Resource Conservation	Drainage and Drainage Maintenance	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$67,706	\$14,694	\$23,471	\$—	\$239,481	\$1,794	\$1,350,124	\$—	\$—	\$574,014
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	186,740	—	—	444	224,103	—	12,694	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	38	—	—	—	3	6,105	—	—	1,348
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,974	552	634	684	1,626	11	14,379	3,077	—	9,258
Rents, Concessions, and Royalties	—	—	—	82,500	—	—	—	—	—	12,710
Intergovernmental										
Federal	—	149,549	—	—	8,149	—	—	—	—	—
State	1,102	108,836	200	—	2,976	21	19,394	—	—	6,071
Other Governmental Agencies	75	—	—	—	4,075	—	—	—	—	1,611
Charges for Current Services	8,053	—	—	—	—	—	1,524,835	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	6,181	6,502	2,500	—	460	1,200	8,495	—	—
Total Revenues	78,910	279,850	217,547	85,684	256,307	2,733	3,140,140	11,572	12,694	605,012
Expenditures										
Salaries, Wages, and Benefits	33,022	70,689	131,485	12,850	39,720	—	901,571	—	—	568,570
Services and Supplies	53,387	186,509	75,416	82,243	170,248	1,951	1,763,741	17,195	18,216	172,394
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	9,276	—	1,000	—	—	—	—	—	—
Interest Expense	—	2,047	—	—	—	—	—	—	—	—
Fixed Assets	3,698	—	—	25,069	104,615	—	413,535	—	—	5,310
Other Expenditures	—	636	—	—	—	—	115,741	—	—	—
Total Expenditures	90,107	269,157	206,901	121,162	314,583	1,951	3,194,588	17,195	18,216	746,274
Revenues Over (Under) Expenditures	(11,197)	10,693	10,646	(35,478)	(58,276)	782	(54,448)	(5,623)	(5,522)	(141,262)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	25,609	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	712,559	—	—	—
Operating Transfers In	—	—	—	—	119,345	—	225,365	—	—	—
Operating Transfers Out	—	—	—	—	—	—	225,365	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	119,345	—	(686,950)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(11,197)	\$10,693	\$10,646	\$(35,478)	\$61,069	\$782	\$(741,398)	\$(5,623)	\$(5,522)	\$(141,262)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Fire Agencies Self Insurance System (FASIS)	Fire Protection Service Area No. 1	Firebaugh Resource Conservation District Resource Conservation	Firehouse Community Park Agency
	Fire Protection	Fire Protection	Fire Protection	Police Protection and Personal Safety	Memorial	Self Insurance	Self Insurance	Fire Protection		Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$145,348	\$45,876	\$512,413	\$148,480	\$83,780	\$—	\$—	\$1,656,420	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	31,308	21,021	479,054	238,829	27,219	—	—	—	—	26,346
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	741	727	3,676	—	—	—	—	2,583	—	—
Licenses, Permits, and Franchises	—	—	—	—	900	—	—	8,272	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,014	1,690	13,766	7,472	960	125,703	645,362	24,746	166	8
Rents, Concessions, and Royalties	—	—	—	—	34,175	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	284,473	—	—
State	4,841	1,518	7,093	1,998	240	—	—	51,658	—	—
Other Governmental Agencies	46,886	—	—	—	—	—	—	9,409	—	—
Charges for Current Services	—	—	—	—	—	—	—	533,281	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	2,783,685	8,957,585	—	—	—
Other Revenues	—	3,640	—	—	14,925	—	5,185	5,070	—	1,359
Total Revenues	230,138	74,472	1,016,002	396,779	162,199	2,909,388	9,608,132	2,575,912	166	27,713
Expenditures										
Salaries, Wages, and Benefits	28,136	1,372	—	—	71,913	—	—	339,679	—	—
Services and Supplies	125,153	49,969	961,766	292,506	76,710	2,715,367	1,124,950	4,010,441	—	27,731
Self Insurance - Claims Paid	—	—	—	—	—	—	10,645,831	—	—	—
Debt Service										
Retirement of Long-Term Debt	34,088	—	—	—	—	—	—	—	—	—
Interest Expense	10,293	—	—	—	—	—	—	—	—	—
Fixed Assets	2,685	—	—	—	—	—	—	100,687	—	9,497
Other Expenditures	—	—	—	—	2,246	—	—	—	—	—
Total Expenditures	200,355	51,341	961,766	292,506	150,869	2,715,367	11,770,781	4,450,807	—	37,228
Revenues Over (Under) Expenditures	29,783	23,131	54,236	104,273	11,330	194,021	(2,162,649)	(1,874,895)	166	(9,515)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	1,711,229	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	581,823	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(581,823)	—	—	—	—	1,711,229	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$29,783	\$23,131	\$(527,587)	\$104,273	\$11,330	\$194,021	\$(2,162,649)	\$(163,666)	\$166	\$(9,515)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

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	Flood Control Maintenance Area No. 17	Flood Control Maintenance Area No. 3	Flood Control Maintenance Area No. 5	Flood Control Maintenance Area No. 7
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	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation
Revenues									
Taxes and Assessments									
Current Secured and Unsecured (1%)	\$—	\$42,311	\$—	\$4,333	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—
Property Assessments	—	7,241	171,433	86,774	178,440	66,319	—	47,861	193,454
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	228	—	—	—	1,824	102	2,124	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property									
Interest Income	1,362,912	42	429	176	—	180	120	270	—
Rents, Concessions, and Royalties	126,088	—	—	—	—	—	—	—	231
Intergovernmental									
Federal	—	16	1,407	2,083	—	—	—	—	—
State	19,160,927	1,506	—	—	—	—	—	—	—
Other Governmental Agencies	—	7,691	—	—	—	—	685	—	—
Charges for Current Services	—	—	—	—	—	—	33,701	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—
Other Revenues	1,309,180	—	—	—	—	—	—	—	—
Total Revenues	21,959,107	59,035	173,269	93,366	178,440	68,323	34,608	50,255	193,454
Expenditures									
Salaries, Wages, and Benefits	3,943,013	—	—	—	—	—	—	—	—
Services and Supplies	1,764,784	51,769	198,366	108,469	169,469	—	65,779	—	245,331
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—
Debt Service									
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—
Fixed Assets	6,184	—	—	—	—	—	—	—	—
Other Expenditures	58,612,359	—	—	—	—	41,679	—	76,200	—
Total Expenditures	64,326,340	51,769	198,366	108,469	169,469	41,679	65,779	76,200	245,331
Revenues Over (Under) Expenditures	(42,367,233)	7,266	(25,097)	(15,103)	8,971	26,644	(31,171)	(25,945)	(51,877)
Financing Sources (Uses)									
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(42,367,233)	\$7,266	\$(25,097)	\$(15,103)	\$8,971	\$26,644	\$(31,171)	\$(25,945)	\$(51,877)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Flood Control Maintenance Area No. 9 Flood Control and Water Conservation	Florin Resource Conservation District Resource Conservation	Fontana Fire Protection District Fire Protection	Foothill Fire Protection District (Calaveras) Fire Protection	Foothill Fire Protection District (Yuba) Fire Protection	Foresthill Fire Protection District Fire Protection	Forestville Fire Protection District Fire Protection	Forestville Lighting District Lighting and Lighting Maintenance	Fort Bragg Rural Fire Protection District Fire Protection	Fort Dick Fire Protection District Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$10,960,452	\$156,858	\$476	\$340,837	\$893,663	\$14,494	\$186,100	\$119,333
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	607,205	—	—	—	110,099	296,315	139,264	—	167,740	9,120
Special Assessments (Mello/Roos, Mark/Roos)	—	—	313,151	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	91	—	—	—	66	127	—
Licenses, Permits, and Franchises	—	—	266,449	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	192	56	12,972	2,197	6,431	11,133	1,606	943	610	942
Rents, Concessions, and Royalties	—	12,000	—	—	500	—	16,167	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	6,000	—	—	—
State	—	—	140,042	2,754	39,909	3,728	12,426	137	2,082	2,430
Other Governmental Agencies	—	—	9,094,834	—	—	—	—	—	26,450	—
Charges for Current Services	—	—	—	10,285	14,213	314,327	120	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	98,466	9,971	124,877	426,623	21,598	—	—	26,460
Total Revenues	607,397	12,056	20,886,366	182,156	296,505	1,392,963	1,090,844	15,640	383,109	158,285
Expenditures										
Salaries, Wages, and Benefits	—	—	4,953	49,697	—	704,731	925,481	—	—	46,030
Services and Supplies	576,357	—	19,425,134	107,629	94,240	679,403	165,711	6,833	167,095	83,001
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	21,923	—	—	10,114	—	16,634	10,133
Interest Expense	—	—	—	16,454	—	—	4,482	—	2,763	1,468
Fixed Assets	—	—	—	2,236	—	—	—	—	—	—
Other Expenditures	—	1,376	1,670,800	—	355,168	—	—	—	—	—
Total Expenditures	576,357	1,376	21,100,887	197,939	449,408	1,384,134	1,105,788	6,833	186,492	140,632
Revenues Over (Under) Expenditures	31,040	10,680	(214,521)	(15,783)	(152,903)	8,829	(14,944)	8,807	196,617	17,653
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	24,279	—	—	—	—	—
Operating Transfers Out	—	—	636,500	—	24,279	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(636,500)	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$31,040	\$10,680	\$(851,021)	\$(15,783)	\$(152,903)	\$8,829	\$(14,944)	\$8,807	\$196,617	\$17,653

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Fort Jones Cemetery District	Fortuna Cemetery District	Fortuna Fire Protection District	Fowler Cemetery District	Fremont Family Resources Center Corporation	Fremont Social Services Financing Authority	French Camp-McKinley Fire Protection District	Fresno Area Self-Insurance Benefits Organization Self Insurance	Fresno County Fire Protection District	Fresno County Zoo Authority
	Cemetery	Cemetery	Fire Protection	Cemetery	Governmental Services	Financing or Constructing Facilities	Fire Protection	Self Insurance	Fire Protection	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$57,115	\$22,560	\$330,697	\$185,006	\$—	\$—	\$437,826	\$—	\$13,909,863	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	76,689	—	—	—	344,967	—	65,554	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	120	255	6,179	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,086	268	35,463	12,709	1,607	24,992	5,495	106,685	162,842	73,767
Rents, Concessions, and Royalties	—	—	—	8,149	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	822,164	—
State	1,935	582	18,915	2,860	—	—	5,400	—	183,900	—
Other Governmental Agencies	—	—	30,015	9,617	226,304	—	—	—	104,954	3,500,844
Charges for Current Services	—	96,209	—	155,337	—	—	40,427	—	1,235,463	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	15,561,956	—	—
Other Revenues	11,685	2,586	28,300	—	—	—	—	2,217,897	3,224	—
Total Revenues	72,941	122,460	526,258	373,678	227,911	24,992	834,115	17,886,538	16,487,964	3,574,611
Expenditures										
Salaries, Wages, and Benefits	35,184	80,938	101,791	241,029	93,987	—	555,172	—	593,361	—
Services and Supplies	12,561	50,975	178,530	83,380	19,097	—	238,396	1,300,569	14,808,405	120,390
Self Insurance - Claims Paid	—	—	—	—	—	—	—	17,637,264	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	12,535	—	—	—	—	308,160	—
Interest Expense	—	—	—	10,850	—	—	—	—	58,694	—
Fixed Assets	1,560	—	102,884	52,376	—	—	—	—	1,716,178	—
Other Expenditures	—	—	—	—	15,945	137,568	—	—	—	—
Total Expenditures	49,305	131,913	383,205	400,170	129,029	137,568	793,568	18,937,833	17,484,798	120,390
Revenues Over (Under) Expenditures	23,636	(9,453)	143,053	(26,492)	98,882	(112,576)	40,547	(1,051,295)	(996,834)	3,454,221
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	3,500	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	2,613,531
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	3,500	—	—	—	—	—	—	(2,613,531)
Revenues/Sources Over (Under) Expenditures/Uses	\$23,636	\$(9,453)	\$146,553	\$(26,492)	\$98,882	\$(112,576)	\$40,547	\$(1,051,295)	\$(996,834)	\$840,690

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Fresno County-Self Insurance Group	Fresno Metropolitan Flood Control District	Fresno Mosquito and Vector Control District	Fresno-Madera Agency On Aging	Fresno-Westside Mosquito Abatement District	Friant Water Users Authority	Frontier Project Foundation	Frost Lake Reclamation District No. 2129 (Solano) Land Reclamation and Levee Maintenance	Ft. Bidwell Cemetery District	Ft. Bidwell Fire Protection District
	Self Insurance	Flood Control and Water Conservation	Pest Control	Local and Regional Planning or Development	Pest Control	Governmental Services	Governmental Services		Cemetery	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$8,694,016	\$1,029,604	\$—	\$446,498	\$—	\$—	\$—	\$5,089	\$6,986
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	8,102,259	190,930	—	404,665	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	2	3
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	378,061	800,217	42,245	—	46,830	918	—	—	20	10
Rents, Concessions, and Royalties	—	68,163	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	5,644,979	—	—	—	—	—	—
State	—	3,961,789	15,017	467,744	59,021	—	—	—	116	150
Other Governmental Agencies	—	—	—	—	—	1,318,494	—	—	—	—
Charges for Current Services	—	613,671	—	—	66,746	—	—	4,770	2,425	4,090
Self Insurance Contributions and Claim Adjustments	6,567,140	—	—	—	—	—	—	—	—	—
Other Revenues	15	4,431,652	17,027	409,379	4,528	—	238,448	—	—	—
Total Revenues	6,945,216	26,671,767	1,294,823	6,522,102	1,028,288	1,319,412	238,448	4,770	7,652	11,239
Expenditures										
Salaries, Wages, and Benefits	—	7,609,507	875,422	2,303,843	540,902	—	—	—	3,068	—
Services and Supplies	1,022,459	5,681,965	268,622	4,142,375	304,244	1,113,855	279,051	4,851	1,431	9,728
Self Insurance - Claims Paid	5,276,603	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	3,165,252	2,303	64,307	40,220	—	957	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	6,299,062	16,456,724	1,146,347	6,510,525	885,366	1,113,855	280,008	4,851	4,499	9,728
Revenues Over (Under) Expenditures	646,154	10,215,043	148,476	11,577	142,922	205,557	(41,560)	(81)	3,153	1,511
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	38,861	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	4,487,272	—	—	—	—	—	—	—	—
Operating Transfers Out	—	21,257,352	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(16,731,219)	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$646,154	\$(6,516,176)	\$148,476	\$11,577	\$142,922	\$205,557	\$(41,560)	\$(81)	\$3,153	\$1,511

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	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
	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Financing or Constructing Facilities	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Fire Protection		Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$2,227	\$—	\$1,007,736	\$—	\$147,360	\$57,881	\$7,575	\$329,517	\$14,315	\$50,488
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	185,609	—	—	—	1,508	260,591	24,849	9,275
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1	—	—	—	—	147	66	—	116	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	3,474	—	—
Fines, Forfeits, and Penalties	—	—	30,137	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1	387	(1,220)	—	386	1,347	170	201	218	1,242
Rents, Concessions, and Royalties	—	—	42,600	—	—	—	—	—	—	1,240
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	56	359,255	188,724	—	2,500	2,437	120	395,815	162	1,012
Other Governmental Agencies	—	193,466	—	—	—	—	—	—	—	—
Charges for Current Services	—	363,305	767,460	—	92,743	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	55,157	—	—	—	—	3,500	209	1,904
Total Revenues	2,285	916,413	2,276,203	—	242,989	61,812	9,439	993,098	39,869	65,161
Expenditures										
Salaries, Wages, and Benefits	—	561,677	1,702,661	—	116,841	—	—	989,721	—	10,000
Services and Supplies	2,477	68,823	711,716	16,349	58,592	30,427	7,018	158,551	6,124	39,806
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	15,555	—	—	8,724	—	—	—	—
Interest Expense	—	—	2,373	—	—	874	—	—	—	—
Fixed Assets	—	—	323,411	—	—	—	—	3,491	—	—
Other Expenditures	—	315,403	—	—	1,334	—	—	—	—	—
Total Expenditures	2,477	945,903	2,755,716	16,349	176,767	40,025	7,018	1,151,763	6,124	49,806
Revenues Over (Under) Expenditures	(192)	(29,490)	(479,513)	(16,349)	66,222	21,787	2,421	(158,665)	33,745	15,355
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	170,432	16,349	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	170,432	16,349	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(192)	\$(29,490)	\$(309,081)	\$—	\$66,222	\$21,787	\$2,421	\$(158,665)	\$33,745	\$15,355

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Gazelle Fire Protection District	Georgetown Divide Recreation District	Georgetown Divide Resource Conservation District	Georgetown Fire Protection District	German Cemetery District	Geyserville Fire Protection District	Geyserville Lighting District	Gibbs Ranch Lighting District	Gilbert Road Lighting District	Gilsizer Drainage District (Sutter)
	Fire Protection	Recreation and Park	Resource Conservation	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$12,002	\$298,560	\$—	\$384,986	\$—	\$683,442	\$13,742	\$—	\$—	\$356,466
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	203,522	—	—	—	2,277	248	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	26	2,001	—	4,219	—	506	70	—	—	20
Licenses, Permits, and Franchises	—	—	—	3,927	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	155	815	889	605	32	12,955	578	14	6	54,583
Rents, Concessions, and Royalties	—	9,638	—	25	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	68
State	288	3,386	508,518	4,354	—	6,449	130	—	—	89,668
Other Governmental Agencies	—	1,772	78,858	23,193	—	—	—	—	—	44,548
Charges for Current Services	—	22,597	828	82,214	1,077	390,901	—	—	—	44,251
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	117	1,458	—	50,925	—	—	—	—	—	264
Total Revenues	12,588	340,227	589,093	757,970	1,109	1,094,253	14,520	2,291	254	589,868
Expenditures										
Salaries, Wages, and Benefits	2,535	168,340	207,832	571,914	—	336,749	—	—	—	212,367
Services and Supplies	9,560	174,342	130,065	182,358	454	444,519	8,268	1,924	770	204,601
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	18,804	—	99,945	—	—	—	—
Interest Expense	—	—	—	13,548	—	91,077	—	—	—	—
Fixed Assets	—	173,342	—	47,966	—	—	—	—	—	4,639
Other Expenditures	—	478	—	—	—	251,206	—	—	—	3,296
Total Expenditures	12,095	516,502	337,897	834,590	454	1,223,496	8,268	1,924	770	424,903
Revenues Over (Under) Expenditures	493	(176,275)	251,196	(76,620)	655	(129,243)	6,252	367	(516)	164,965
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	20,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	350,000	—	—	—	—
Operating Transfers Out	—	—	—	—	—	350,000	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	20,000	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$493	\$(176,275)	\$251,196	\$(56,620)	\$655	\$(129,243)	\$6,252	\$367	\$(516)	\$164,965

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Glen Ellen Fire Protection District	Glenbrook Cemetery District	Glenhaven Lighting District	Glenn County Air Pollution Control District	Glenn County Mosquito and Vector Control District	Glenn County Resource Conservation District	Glenn-Codora Fire Protection District	Glenn-Colusa Fire Protection District	Gold Mountain Community Services District	Gold Ridge Fire Protection District
	Fire Protection	Cemetery	Lighting and Lighting Maintenance	Air Pollution Control	Pest Control	Resource Conservation	Fire Protection	Fire Protection	Fire Protection	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$731,773	\$15,700	\$3,277	\$—	\$77,708	\$—	\$11,890	\$23,224	\$—	\$1,121,448
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	95,432	—	—	—	94,182	331,892
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	77	44	—	—	—	—	—	—	13,036
Licenses, Permits, and Franchises	—	—	—	216,878	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	5	16,405	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	5,551	495	298	2,684	1,640	1	468	161	—	5,540
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	18,000
Intergovernmental										
Federal	—	—	—	—	—	73,298	—	—	—	—
State	7,083	214	91	159,942	859	44,103	12,390	1,051	—	37,934
Other Governmental Agencies	—	—	—	541,780	—	—	—	—	—	95,316
Charges for Current Services	8,703	4,725	—	181,978	46,634	32,286	—	500	—	3,226
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	180	31,639	14,807	988	7,227	—	27,287
Total Revenues	753,110	21,211	3,715	1,119,847	253,912	164,495	25,736	32,163	94,182	1,653,679
Expenditures										
Salaries, Wages, and Benefits	382,771	—	—	475,636	188,664	98,973	11,106	3,273	—	1,236,299
Services and Supplies	238,577	18,130	3,965	476,557	52,998	75,249	16,389	8,296	46,706	304,180
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	6,428	—	63,038
Interest Expense	—	—	—	—	—	—	—	599	—	21,958
Fixed Assets	—	—	—	—	—	—	—	—	14,012	30,024
Other Expenditures	—	—	—	—	—	—	—	—	—	4,106
Total Expenditures	621,348	18,130	3,965	952,193	241,662	174,222	27,495	18,596	60,718	1,659,605
Revenues Over (Under) Expenditures	131,762	3,081	(250)	167,654	12,250	(9,727)	(1,759)	13,567	33,464	(5,926)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	5,000	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(5,000)	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$131,762	\$(1,919)	\$(250)	\$167,654	\$12,250	\$(9,727)	\$(1,759)	\$13,567	\$33,464	\$(5,926)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Golden West Community Services District	Goleta Cemetery District	Gonzales Cemetery District	Gonzales Fire Protection District
	Resource Conservation	Financing or Constructing Facilities	Streets and Roads - Construction and Maintenance	Local and Regional Planning or Development	Self Insurance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Cemetery	Cemetery	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$19,208	\$—	\$—	\$—	\$—	\$—	\$61,173	\$397,948	\$33,460	\$121,941
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	1,082	54,882	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	447	150	1,772	6,114
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	(495)	2,522,000	2,788,694	1,711	158,183	5	693	21,892	321	—
Rents, Concessions, and Royalties	—	10,877,000	3,351,848	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	56	—	—
State	2,275,671	—	720,000	5,404,960	—	—	696	2,879	(33)	31,720
Other Governmental Agencies	—	—	—	—	—	—	—	13,085	—	—
Charges for Current Services	—	—	—	—	—	—	—	130,825	52,227	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	6,020,006	—	—	—	—	—
Other Revenues	—	—	101,271,230	4,000	2,861,213	—	284	163,086	—	—
Total Revenues	2,294,384	13,399,000	108,131,772	5,410,671	9,039,402	1,087	118,175	729,921	87,747	159,775
Expenditures										
Salaries, Wages, and Benefits	473,366	—	33,511,001	2,214,733	—	—	—	384,264	64,270	—
Services and Supplies	1,934,573	438,000	14,753,186	3,318,682	4,712,856	955	106,715	196,781	46,098	160,965
Self Insurance - Claims Paid	—	—	—	—	3,328,351	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	183,000	—	—	—	—	—	—	—
Interest Expense	—	4,354,000	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	132,320	—	—
Other Expenditures	—	8,695,000	2,813,378	—	1,090,498	—	—	—	—	177
Total Expenditures	2,407,939	13,487,000	51,260,565	5,533,415	9,131,705	955	106,715	713,365	110,368	161,142
Revenues Over (Under) Expenditures	(113,555)	(88,000)	56,871,207	(122,744)	(92,303)	132	11,460	16,556	(22,621)	(1,367)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(113,555)	\$(88,000)	\$56,871,207	\$(122,744)	\$(92,303)	\$132	\$11,460	\$16,556	\$(22,621)	\$(1,367)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Graton Lighting District	Great Basin Unified Air Pollution Control District	Greater Bakersfield Separation of Grade District	Greater Hayfork Valley Park and Recreation District
	Drainage and Drainage Maintenance	Fire Protection	Cemetery	Resource Conservation	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Air Pollution Control	Streets and Roads - Construction and Maintenance	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,657	\$131,070	\$18,949	\$—	\$18,087	\$559,374	\$15,957	\$—	\$120,997	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	90,559	—	—	—	—	—	—	—	13,243
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	134	234	—	—	126	—	80	—	354	2,040
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	11,924,964	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	48,982	—	—
Revenue From Use of Money and Property										
Interest Income	62	3,047	1,921	—	333	6,230	1,766	27,129	11,531	2
Rents, Concessions, and Royalties	—	4,100	132	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	2,946,843	—	—	—	—
State	24	1,318	161	—	206	77,560	155	138,505	1,049	5,154
Other Governmental Agencies	—	—	—	2,415	—	—	—	—	829,657	5,604
Charges for Current Services	—	39,543	2,875	—	—	—	—	—	—	12,254
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,380	1,125	—	—	43,345	—	—	172,343	11,483
Total Revenues	3,877	271,251	25,163	2,415	18,752	3,633,352	17,958	12,139,580	1,135,931	49,780
Expenditures										
Salaries, Wages, and Benefits	—	125,451	(10)	—	—	106,560	—	3,324,561	—	27,483
Services and Supplies	3,343	107,580	20,493	2,472	12,697	242,381	3,847	1,689,667	121,312	23,087
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	60,943	—	—	—	—
Interest Expense	—	—	—	—	—	4,629	—	—	—	—
Fixed Assets	—	91,600	—	—	—	3,663,562	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	1,023,596	—
Total Expenditures	3,343	324,631	20,483	2,472	12,697	4,078,075	3,847	5,014,228	1,144,908	50,570
Revenues Over (Under) Expenditures	534	\$(53,380)	4,680	\$(57)	6,055	\$(444,723)	14,111	7,125,352	\$(8,977)	\$(790)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$534	\$(53,380)	\$4,680	\$(57)	\$6,055	\$(444,723)	\$14,111	\$7,125,352	\$(8,977)	\$(790)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Greater Los Angeles County Vector Control District Pest Control	Greater Vallejo Recreation District Recreation and Park	Green Valley Cemetery District Cemetery	Green Valley Recreation and Park District Recreation and Park	Greenfield Cemetery District Cemetery	Greenfield Fire Protection District Fire Protection	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,300,147	\$3,011,779	\$8,431	\$39,763	\$34,701	\$137,052	\$95,196	\$118,705	\$2,126	\$149,518
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	8,142,867	—	—	—	—	353,615	—	—	—	33,370
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(2,583)	—	—	(149)	1,510	6,159	4,138	5,161	—	1,058
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	151,669	151,596	329	—	672	193	670	389	—	1,371
Rents, Concessions, and Royalties	—	—	—	—	—	—	47,682	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	11,333	36,167	81	429	207	94,662	570	140,192	—	1,714
Other Governmental Agencies	17,774	414,442	—	—	—	—	—	—	—	—
Charges for Current Services	—	873,083	3,200	—	88,793	—	—	26,113	14,512	1,050
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	187,065	408,147	—	52,520	—	3,980	—	—	—	—
Total Revenues	9,808,272	4,895,214	12,041	92,563	125,883	595,661	148,256	290,560	16,638	188,081
Expenditures										
Salaries, Wages, and Benefits	6,897,704	3,610,289	—	36,207	48,039	288,645	59,231	51,257	—	27,719
Services and Supplies	1,899,159	1,294,214	3,338	40,862	51,235	181,847	81,813	112,091	16,638	162,267
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	102,659	—	—	—	—
Interest Expense	—	—	—	—	—	27,238	—	—	—	—
Fixed Assets	43,168	28,539	—	—	16,611	—	—	152,151	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	8,840,031	4,933,042	3,338	77,069	115,885	600,389	141,044	315,499	16,638	189,986
Revenues Over (Under) Expenditures	968,241	(37,828)	8,703	15,494	9,998	(4,728)	7,212	(24,939)	—	(1,905)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	88,872	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	88,872	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$968,241	\$51,044	\$8,703	\$15,494	\$9,998	\$(4,728)	\$7,212	\$(24,939)	\$—	\$(1,905)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Greenville Cemetery District Cemetery	Greenwood Forest Permanent Road Division Streets and Roads - Construction and Maintenance	Grenada Fire Protection District Fire Protection	Gridley-Biggs Cemetery District Cemetery	Grossmont Healthcare District Health	Ground Squirrel Hollow Community Services District Streets and Roads - Construction and Maintenance	Groveland Community Services District Fire Protection	Groveland Community Services District Recreation and Park	Groveland Lighting District Lighting and Lighting Maintenance	Guadalupe Cemetery District Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$14,864	\$—	\$33,118	\$176,111	\$5,934,227	\$—	\$878,921	\$109,219	\$15,456	\$41,371
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	14,066	—	—	—	142,909	292,865	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	24	—	69	980	—	—	—	—	5	26
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	300	175	867	23,867	68,283	93	—	—	2,654	1,199
Rents, Concessions, and Royalties	—	—	6,918	—	—	—	—	4,065	—	8,400
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	348
State	261	—	2,185	2,982	54,488	—	18,254	1,668	214	496
Other Governmental Agencies	—	—	—	—	12,404	—	14,761	—	—	14,931
Charges for Current Services	—	—	—	119,659	—	8,226	—	—	—	70,732
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	7,836	81	1,200	80,804	—	—	17,855	259	—	4
Total Revenues	23,285	14,322	44,357	404,403	6,069,402	151,228	1,222,656	115,211	18,329	137,507
Expenditures										
Salaries, Wages, and Benefits	13,907	—	6,327	295,426	1,108,862	—	954,055	30,341	—	54,484
Services and Supplies	12,129	6,507	29,287	117,731	2,376,007	160,813	212,814	64,873	4,954	55,883
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	181	21,167	—	—	—	—	—	—
Other Expenditures	—	—	—	2,612	1,030,000	—	—	—	—	—
Total Expenditures	26,036	6,507	35,795	436,936	4,514,869	160,813	1,166,869	95,214	4,954	110,367
Revenues Over (Under) Expenditures	(2,751)	7,815	8,562	(32,533)	1,554,533	(9,585)	55,787	19,997	13,375	27,140
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	136,860,000	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	755	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	39,160	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	2,405	19,237	—	—
Operating Transfers Out	—	—	—	—	136,860,000	—	2,405	19,237	—	—
Total Other Financing Sources (Uses)	—	—	—	(38,405)	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(2,751)	\$7,815	\$8,562	\$(70,938)	\$1,554,533	\$(9,585)	\$55,787	\$19,997	\$13,375	\$27,140

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Guadalupe Coyote Resource Conservation District	Guadalupe Lighting District	Guerneville Lighting District	Gustine Drainage District (Merced)	Gustine-Romero Resource Conservation District	Halcumb Cemetery District	Hamilton Branch Fire Protection District	Hamilton City Community Service District	Hamilton City Community Service District	Hamilton City Community Service District
	Resource Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Resource Conservation	Cemetery	Fire Protection	Drainage and Drainage Maintenance	Library Services	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$160,789	\$37,500	\$119,424	\$—	\$—	\$27,370	\$223,563	\$—	\$—	\$3,156
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	34,213	—	133,653	—	—	100,939	5,958	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,058	—	—	(11)	395	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,788	277	6,484	8,271	230	998	1,250	4	60	124
Rents, Concessions, and Royalties	—	—	—	2,186	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	12,084	—
State	1,179	500	2,063	—	—	469	2,247	—	—	34
Other Governmental Agencies	—	—	18,983	—	—	—	7,940	—	—	—
Charges for Current Services	—	—	—	1,945	—	2,700	—	—	—	12,457
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	24,897	—	43	320	51
Total Revenues	163,756	72,490	148,012	146,055	230	56,423	336,334	6,005	12,464	15,822
Expenditures										
Salaries, Wages, and Benefits	72,278	—	—	19,229	—	35,450	36,585	—	10,596	—
Services and Supplies	24,815	43,996	99,668	136,538	—	16,870	220,871	3,054	3,843	8,516
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	7,119	—	—	—
Other Expenditures	67,425	—	—	—	—	568	—	—	—	—
Total Expenditures	164,518	43,996	99,668	155,767	—	52,888	264,575	3,054	14,439	8,516
Revenues Over (Under) Expenditures	(762)	28,494	48,344	(9,712)	230	3,535	71,759	2,951	(1,975)	7,306
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	2,000	—	7,000
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	(2,000)	—	(7,000)
Revenues/Sources Over (Under) Expenditures/Uses	\$(762)	\$28,494	\$48,344	\$(9,712)	\$230	\$3,535	\$71,759	\$951	\$(1,975)	\$306

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Happy Camp Community Services District Recreation and Park	Happy Camp Fire Protection District Fire Protection	Happy Homestead Cemetery District Cemetery	Happy Valley Fire Protection District Fire Protection	Hartley Cemetery District Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$17,870	\$309,599	\$8,785	\$—	\$—	\$18,376	\$203,143	\$256,098	\$98,943
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	217,541	—	—	5,467	—	28,119	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	12,804	17	—	—	38	1,417	423	595
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	143	—	—
Revenue From Use of Money and Property										
Interest Income	39	648	24,782	461	—	—	666	3,685	4,116	3,962
Rents, Concessions, and Royalties	—	—	—	—	—	4,419	90	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	4,124	—	—	—
State	—	7,133	4,217	482	—	—	335	2,566	13,753	1,485
Other Governmental Agencies	—	—	—	—	—	—	—	479	—	—
Charges for Current Services	—	1,793	466,080	2,715	—	—	—	36,390	95,495	78,725
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,197	11,838	31,334	1,485	—	—	1,257	—	2,910	2,833
Total Revenues	1,236	256,823	848,816	13,945	5,467	4,419	53,005	247,823	372,795	186,543
Expenditures										
Salaries, Wages, and Benefits	—	118,324	467,199	—	—	—	4,746	199,254	273,037	119,446
Services and Supplies	1,572	134,556	417,307	5,392	7,531	2,941	26,456	125,522	144,996	38,349
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	28,251	—
Interest Expense	—	—	—	—	—	—	—	—	1,407	—
Fixed Assets	—	25,467	—	130	—	—	—	—	18,495	1,266
Other Expenditures	—	—	—	—	—	—	—	—	1,472	3,813
Total Expenditures	1,572	278,347	884,506	5,522	7,531	2,941	31,202	324,776	467,658	162,874
Revenues Over (Under) Expenditures	(336)	(21,524)	(35,690)	8,423	(2,064)	1,478	21,803	(76,953)	(94,863)	23,669
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	56,116	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	2,064	—	—	—	63,000	—
Operating Transfers Out	—	—	—	—	—	1,478	—	—	63,000	—
Total Other Financing Sources (Uses)	—	—	56,116	—	2,064	(1,478)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(336)	\$(21,524)	\$20,426	\$8,423	\$—	\$—	\$21,803	\$(76,953)	\$(94,863)	\$23,669

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Hayfork Maintenance District (Trinity) Lighting and Lighting Maintenance	Hayward Area Recreation and Park District Recreation and Park	Hazardous Waste Management Authority Local and Regional Planning or Development	Heartland Communications Facilities Authority Governmental Services	Heartland Fire Training Facility Authority Fire Protection	Heather Glen Community Services District Streets and Roads - Construction and Maintenance	Heber Public Utility District Recreation and Park	Helendale Community Services District Recreation and Park	Herald Fire Protection District Fire Protection	Hesperia Fire Protection District Ambulance Service
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$12,430	\$12,237,177	\$—	\$—	\$—	\$5,817	\$129,882	\$76,650	\$524,938	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	86,956	—	—	—
Prior Year and Penalties	12	3,385,369	—	—	—	(3)	—	—	14,692	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	56,173	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	497	(8,878)	721	7,581	2,806	1,171	1,008	—	1,621	—
Rents, Concessions, and Royalties	—	528,877	—	—	350,514	—	5,350	97,829	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	189	134,696	—	—	—	62	1,454	745	7,741	—
Other Governmental Agencies	—	—	—	31,639	—	—	—	—	—	—
Charges for Current Services	—	7,393,678	—	2,415,710	209,400	6,640	—	11,657	—	1,928,539
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	800,880	—	—	—	—	—	—	26,480	—
Total Revenues	13,128	24,471,799	721	2,454,930	562,720	13,687	224,650	243,054	575,472	1,928,539
Expenditures										
Salaries, Wages, and Benefits	—	18,001,610	—	1,986,591	138,517	—	139,761	19,925	339,829	—
Services and Supplies	8,050	7,318,813	—	394,789	396,692	—	50,552	105,394	187,781	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	48,237	20,286	—
Interest Expense	—	—	—	—	—	—	—	69,498	5,176	—
Fixed Assets	—	104,325	—	—	5,635	—	73,357	—	—	—
Other Expenditures	—	—	—	—	8,656	2,168	—	—	2,201	—
Total Expenditures	8,050	25,424,748	—	2,381,380	549,500	2,168	263,670	243,054	555,273	—
Revenues Over (Under) Expenditures	5,078	(952,949)	721	73,550	13,220	11,519	(39,020)	—	20,199	1,928,539
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	273,762	—	—	—	6,000	—	—	—	—
Operating Transfers Out	—	2,640,422	—	64,824	27,721	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(2,366,660)	—	(64,824)	(27,721)	6,000	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$5,078	\$(3,319,609)	\$721	\$8,726	\$(14,501)	\$17,519	\$(39,020)	\$—	\$20,199	\$1,928,539

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Hesperia Fire Protection District	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
	Fire Protection	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,770,553	\$3,949,146	\$5,250	\$—	\$—	\$1,017,165	\$421	\$7,361	\$359,269	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	159,100	12,650	3,000	—	139,610	—	—	—	20,036
Special Assessments (Mello/Roos, Mark/Roos)	1,037,671	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	209	—	—	589	166	431	—	—
Licenses, Permits, and Franchises	7,050	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	32,529	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	442	50,564	346	103	—	3,535	287	736	9,616	57
Rents, Concessions, and Royalties	54,717	219,621	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	49,665	296,755	60	—	—	65,424	3	47	1,944	—
Other Governmental Agencies	2,233,312	—	—	—	—	—	—	—	—	—
Charges for Current Services	226,266	1,104,306	—	—	—	—	—	—	1,353,280	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,701	—	—	43	—	12,316	—	—	20,172	—
Total Revenues	7,381,377	5,812,021	18,515	3,146	—	1,238,639	877	8,575	1,744,281	20,093
Expenditures										
Salaries, Wages, and Benefits	16,582	4,024,129	—	—	—	1,306,249	—	—	1,093,492	—
Services and Supplies	9,624,271	1,980,831	4,480	3,947	2,468	235,425	44	489	374,007	8,957
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	57,613	38,648	—	—	—	—	—	—	—	—
Interest Expense	—	33,112	—	—	—	—	—	—	34,467	—
Fixed Assets	—	877,377	—	—	—	—	—	—	1,648,387	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	9,698,466	6,954,097	4,480	3,947	2,468	1,541,674	44	489	3,150,353	8,957
Revenues Over (Under) Expenditures	(2,317,089)	(1,142,076)	14,035	(801)	(2,468)	(303,035)	833	8,086	(1,406,072)	11,136
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	3,195,000	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	1,000,000	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	688,113	—	—	2,473	—	—	—	—	—
Operating Transfers Out	—	688,113	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	1,000,000	—	—	—	2,473	—	—	—	3,195,000	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,317,089)	\$(1,142,076)	\$14,035	\$(801)	\$5	\$(303,035)	\$833	\$8,086	\$1,788,928	\$11,136

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Hills Ferry Cemetery District	Hillsdale Court Permanent Road Division	Hillwood Community Service District	Hilmar Cemetery District	Holiday Lakes Community Services District	Home Garden Community Service District	Honey Lake Valley Resource Conservation District	Hopland Cemetery District	Hopland Fire Protection District	Hopland Lighting District
	Cemetery	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Cemetery	Recreation and Park	Lighting and Lighting Maintenance	Resource Conservation	Cemetery	Fire Protection	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$225,439	\$—	\$16,098	\$55,490	\$3,925	\$—	\$—	\$4,741	\$31,427	\$15,841
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	13,734	30,450	—	9,200	—	—	—	128,390	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,524	—	472	230	78	—	—	3	23	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,335	364	109	5,411	66	103	299	99	562	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	61	—	—	—	—	—	272,943	—	2,678	—
State	2,760	—	184	817	44	—	—	46	7,295	163
Other Governmental Agencies	523	—	—	—	—	—	—	—	—	—
Charges for Current Services	202,761	—	—	36,445	—	9,303	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,722	168	—	86	777	—	432,041	1,463	34,795	—
Total Revenues	442,125	14,266	47,313	98,479	14,090	9,406	705,283	6,352	205,170	16,004
Expenditures										
Salaries, Wages, and Benefits	296,744	—	—	35,559	—	—	26,294	—	127,313	—
Services and Supplies	114,880	1,651	77,293	18,871	15,928	8,262	475,583	6,174	82,301	4,878
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	14,238	—
Interest Expense	—	—	—	—	—	—	—	—	16,860	—
Fixed Assets	—	—	—	10,277	—	—	—	—	87,986	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	411,624	1,651	77,293	64,707	15,928	8,262	501,877	6,174	328,698	4,878
Revenues Over (Under) Expenditures	30,501	12,615	(29,980)	33,772	(1,838)	1,144	203,406	178	(123,528)	11,126
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$30,501	\$12,615	\$(29,980)	\$33,772	\$(1,838)	\$1,144	\$203,406	\$178	\$(123,528)	\$11,126

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Hornbrook Cemetery District	Hornbrook Fire Protection District	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
	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Self Insurance	Governmental Services	Fire Protection	Governmental Services	Governmental Services	Lighting and Lighting Maintenance	Flood Control and Water Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$21,669	\$17,599	\$3,422	\$—	\$—	\$252,146	\$—	\$—	\$291,625	\$6,493
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	108,246	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	26	36	154	—	—	1,237	—	—	971	83
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	749	457	544	598,844	111,196	1,369	—	—	—	1,559
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	1	—	—	136	—	8,356,038	—	—
State	340	676	44	—	—	4,085	—	15,361	4,124	211
Other Governmental Agencies	—	—	—	—	291,761	3,548	—	253,380	—	—
Charges for Current Services	4,550	—	—	—	6,400	45,949	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	5,210,571	—	—	—	—	—	—
Other Revenues	2,579	3,395	—	187,810	122,968	89,114	906,131	587,537	—	—
Total Revenues	29,913	22,163	4,165	5,997,225	532,325	505,830	906,131	9,212,316	296,720	8,346
Expenditures										
Salaries, Wages, and Benefits	11,884	5,598	—	762,986	—	154,777	606,312	4,003,465	—	—
Services and Supplies	4,810	13,473	1,317	1,286,408	314,650	286,920	144,174	5,227,629	70,338	—
Self Insurance - Claims Paid	—	—	—	2,998,689	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	27,231	—	—	—	—
Interest Expense	—	—	—	—	20,000	20,939	—	—	—	—
Fixed Assets	—	20,450	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	16,694	39,521	1,317	5,048,083	334,650	489,867	750,486	9,231,094	70,338	—
Revenues Over (Under) Expenditures	13,219	(17,358)	2,848	949,142	197,675	15,963	155,645	(18,778)	226,382	8,346
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	108,458	950,000	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	1,325,151	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	48,170	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	226,382	—
Total Other Financing Sources (Uses)	—	—	—	108,458	(375,151)	48,170	—	—	(226,382)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$13,219	\$(17,358)	\$2,848	\$1,057,600	\$(177,476)	\$64,133	\$155,645	\$(18,778)	\$—	\$8,346

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Humboldt County Resource Conservation District	Humboldt Fire Protection District No. 1	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 Cotton Pest Abatement District
	Resource Conservation	Fire Protection	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Ambulance Service	Fire Protection	Pest Control	Self Insurance	Pest Control
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$2,092,267	\$—	\$6,260	\$2,792	\$—	\$527,983	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	661,192	3,084	—	503	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	34,337	—	—	43	—	108,214	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	6,911	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	75	23,784	2,104	117	128	—	1,342	15	49,503	19
Rents, Concessions, and Royalties	71,848	—	—	—	—	—	14,065	—	—	—
Intergovernmental										
Federal	363,488	—	—	—	—	—	101,285	—	—	—
State	1,178,094	151,096	—	210	45	—	94,007	—	—	—
Other Governmental Agencies	—	86,435	—	—	—	—	471,275	—	—	—
Charges for Current Services	—	12,009	—	—	—	240,492	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	815,310	—
Other Revenues	3,137	48,191	—	23,189	—	—	—	—	—	—
Total Revenues	1,616,642	3,109,311	5,188	29,776	3,511	240,492	1,325,082	15	864,813	19
Expenditures										
Salaries, Wages, and Benefits	214,034	2,330,636	—	600	—	14,740	1,579,540	—	—	—
Services and Supplies	1,389,404	572,981	309	26,412	1,934	19,225	194,391	723	—	389
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	1,155,262	—
Debt Service										
Retirement of Long-Term Debt	—	48,597	—	—	—	—	46,786	—	—	—
Interest Expense	—	7,477	—	—	—	—	20,816	—	—	—
Fixed Assets	—	—	—	—	—	—	17,823	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	5,500	—
Total Expenditures	1,603,438	2,959,691	309	27,012	1,934	33,965	1,859,356	723	1,160,762	389
Revenues Over (Under) Expenditures	13,204	149,620	4,879	2,764	1,577	206,527	(534,274)	(708)	(295,949)	(370)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$13,204	\$149,620	\$4,879	\$2,764	\$1,577	\$206,527	\$(534,274)	\$(708)	\$(295,949)	\$(370)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Imperial Valley Emergency Communications Authority Governmental Services	Imperial Valley Telecommunication Authority Underground Electric and Communication Facilities	Independence Cemetery District Cemetery	Independence Fire Protection District Ambulance Service	Independence Fire Protection District Fire Protection	Independence Lighting District Lighting and Lighting Maintenance	Independence Ranch Community Services District Streets and Roads - Construction and Maintenance	Independent Cities Risk Management Authority Self Insurance	Indian Trails Permanent Road Division Streets and Roads - Construction and Maintenance	Indian Valley Recreation and Park District Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$60,961	\$—	\$167,771	\$22,808	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	62,500	—	14,400	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(69)	—	(231)	(21)	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,053	8,417	888	22	1,454	858	71	1,040,874	108	—
Rents, Concessions, and Royalties	37,120	—	795	—	—	—	—	—	—	—
Intergovernmental										
Federal	2,298,002	—	—	—	—	—	52,183	—	—	—
State	—	—	422	—	1,170	155	—	—	—	—
Other Governmental Agencies	711,356	30,000	—	—	—	—	—	—	—	—
Charges for Current Services	—	606,425	2,759	15,982	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	22,229,613	—	—
Other Revenues	—	—	100	—	18,995	—	—	—	59	59,020
Total Revenues	3,047,531	644,842	65,856	16,004	189,159	23,800	114,754	23,270,487	14,567	59,020
Expenditures										
Salaries, Wages, and Benefits	85,593	—	31,240	—	18,731	358	—	—	—	20,478
Services and Supplies	713,677	364,107	11,996	14,170	99,038	11,138	72,142	14,187,923	1,313	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	4,593,863	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	14,836	—	—	—	—	—
Interest Expense	6,997	—	—	—	9,724	—	—	—	—	—
Fixed Assets	2,146,516	49,150	—	—	7,498	22,038	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	2,962,122	—	88,136
Total Expenditures	2,952,783	413,257	43,236	14,170	149,827	33,534	72,142	21,743,908	1,313	108,614
Revenues Over (Under) Expenditures	94,748	231,585	22,620	1,834	39,332	(9,734)	42,612	1,526,579	13,254	(49,594)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$94,748	\$231,585	\$22,620	\$1,834	\$39,332	\$(9,734)	\$42,612	\$1,526,579	\$13,254	\$(49,594)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Indian Wells Fire Access Maintenance District No. 1 (Riverside) Fire Protection	Industrial Area Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Industrial Fire Protection District Fire Protection	Inland Empire Health Plan Governmental Services	Inland Empire Resource Conservation District Resource Conservation	Inland Library System Library Services	Inverness Public Utility District Fire Protection	Inverness Subdivision No. 2 Permanent Road Division Streets and Roads - Construction and Maintenance	Inyo-Kern Schools Financing Authority Financing or Constructing Facilities	Inyo-Mono Area Agency On Aging Governmental Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$172,570	\$—	\$144,218	\$—	\$585,667	\$—	\$299,887	\$2,783	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	68,875	—	—	—
Property Assessments	1,209,157	15,577	304,871	—	—	—	78,604	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	270	—	1,163	—	253	6	—	—
Licenses, Permits, and Franchises	801	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	26,143	1,411	1,025	466,292	21,804	3,469	5,537	179	68,840	446
Rents, Concessions, and Royalties	—	—	—	—	58,975	—	—	—	1,361,068	4,805
Intergovernmental										
Federal	—	—	—	400,088,068	363,356	—	—	—	—	496,791
State	2,683	—	2,541	359,591,429	8,165	290,292	2,075	18	—	278,020
Other Governmental Agencies	1,560	5,017	22,490	5,679,432	45,633	—	23,129	—	—	462,734
Charges for Current Services	—	—	—	—	73,952	—	10,743	—	—	333,058
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	96,486	6,079	60,146	—	—	—	8,619
Total Revenues	1,412,914	22,005	475,415	765,921,707	1,164,794	353,907	489,103	2,986	1,429,908	1,584,473
Expenditures										
Salaries, Wages, and Benefits	—	—	—	34,154,110	325,311	191,438	248,596	—	—	752,310
Services and Supplies	1,254,097	1,450	475,625	667,053,028	476,906	170,202	120,755	1,004	—	848,756
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	3,206,587	1,158	—	10,159	—	—	—
Other Expenditures	—	622	—	34,941,275	—	—	—	—	1,317,112	—
Total Expenditures	1,254,097	2,072	475,625	739,355,000	803,375	361,640	379,510	1,004	1,317,112	1,601,066
Revenues Over (Under) Expenditures	158,817	19,933	(210)	26,566,707	361,419	(7,733)	109,593	1,982	112,796	(16,593)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$158,817	\$19,933	\$(210)	\$26,566,707	\$361,419	\$(7,733)	\$109,593	\$1,982	\$112,796	\$(16,593)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Inyo-Mono Resource Conservation District	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
	Resource Conservation	Memorial	Financing or Constructing Facilities	Recreation and Park	Memorial	Lighting and Lighting Maintenance	Fire Protection	Local and Regional Planning or Development	Resource Conservation	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$70,780	\$—	\$110,219	\$25,372	\$—	\$98,796	\$—	\$—	\$3,481
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	815,769	—	—	52,919	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	125	537	—	36	—	—	1
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	98	2,474	13,265	1,399	825	—	4,881	289	6	514
Rents, Concessions, and Royalties	—	6,200	9,809,587	20,856	450	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	1,003	—	2,375	329	—	205,995	—	—	51
Other Governmental Agencies	—	—	—	364,109	731	—	—	60,000	—	—
Charges for Current Services	—	—	—	44,313	—	36,303	1,000	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	33,545	—	—	—	—	500	225
Total Revenues	98	80,457	9,822,852	1,392,710	28,244	36,303	363,627	60,289	506	4,272
Expenditures										
Salaries, Wages, and Benefits	—	—	3,521	1,054,298	10,851	—	88,345	—	—	—
Services and Supplies	1,550	39,272	—	439,300	15,925	11,744	123,401	9,360	335	4,386
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	8,260,000	—	—	—	71,731	—	—	—
Interest Expense	—	—	8,993	—	—	—	6,237	—	—	—
Fixed Assets	—	—	—	940,835	—	—	—	55,000	—	—
Other Expenditures	—	—	4,833,077	404	—	—	—	—	—	—
Total Expenditures	1,550	39,272	13,105,591	2,434,837	26,776	11,744	289,714	64,360	335	4,386
Revenues Over (Under) Expenditures	(1,452)	41,185	(3,282,739)	(1,042,127)	1,468	24,559	73,913	(4,071)	171	(114)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,452)	\$41,185	\$(3,282,739)	\$(1,042,127)	\$1,468	\$24,559	\$73,913	\$(4,071)	\$171	\$(114)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Jamestown Fire Protection District	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
	Fire Protection	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Memorial		Ambulance Service	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$82,980	\$23,036	\$3,515	\$169,086	\$11,693	\$326,205	\$127,523	\$—	\$—	\$222,667
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	42,331	—	—	—	—	—	173,835
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	30	8	69	—	55	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	133	1,134	2,403	6,105	1,163	7,911	2,602	—	—	2,409
Rents, Concessions, and Royalties	—	—	—	—	—	—	11,937	—	—	—
Intergovernmental										
Federal	—	—	—	19,963	—	—	—	—	—	—
State	1,207	335	132	4,300	114	4,738	2,350	—	—	800
Other Governmental Agencies	613	—	—	—	—	—	—	—	—	74,752
Charges for Current Services	—	—	—	8,767	—	396	—	—	362,319	3,717
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	31,851	—	72,027	3,038	—	89,572	—
Total Revenues	84,963	24,513	6,119	282,403	13,025	411,277	147,450	—	451,891	478,180
Expenditures										
Salaries, Wages, and Benefits	—	—	—	63,915	—	126,215	44,624	2,614	448,007	260,322
Services and Supplies	78,992	23,819	—	181,521	1,911	157,703	94,229	74	51,972	389,827
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	21,900	—	26,142	—	—	—	—
Interest Expense	—	—	—	7,817	—	2,400	—	—	—	—
Fixed Assets	—	—	—	—	—	—	411,003	—	—	—
Other Expenditures	—	—	33,747	—	—	—	—	—	—	—
Total Expenditures	78,992	23,819	33,747	275,153	1,911	312,460	549,856	2,688	499,979	650,149
Revenues Over (Under) Expenditures	5,971	694	(27,628)	7,250	11,114	98,817	(402,406)	(2,688)	(48,088)	(171,969)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	21,900	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	21,900	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$5,971	\$694	\$(27,628)	\$7,250	\$11,114	\$98,817	\$(380,506)	\$(2,688)	\$(48,088)	\$(171,969)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Junction City Fire Protection District	June Lake Public Utility District	Jurupa Area Recreation and Park District	Kanawha Fire Protection District	Kaweah Delta Water Conservation District	Kelsey Cemetery District	Kelseyville Cemetery District	Kelseyville Fire Protection District	Kelseyville Fire Protection District	Kelseyville Lighting District
	Fire Protection	Pest Control	Recreation and Park	Fire Protection	Flood Control and Water Conservation	Cemetery	Cemetery	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$4,573	\$19,540	\$1,115,316	\$13,013	\$3,688,919	\$1,438	\$92,907	\$—	\$1,287,785	\$12,405
Voter Approved Taxes	—	—	—	—	73,951	—	—	—	—	—
Property Assessments	—	—	423,314	11,507	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4	—	6,905	—	—	9	510	—	—	66
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	10,054	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,411	—	12,882	639	78,296	78	2,573	(661)	(465)	283
Rents, Concessions, and Royalties	—	—	135,737	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	502,460	1,032	47,115	16	1,265	—	191,056	159
Other Governmental Agencies	2,178	—	—	18,169	4,567,932	—	—	—	—	—
Charges for Current Services	941	—	134,381	—	—	—	32,083	913,187	224,006	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	7,240	—	716,566	135	—	344	—	19,897	34,278	—
Total Revenues	18,347	19,540	3,047,561	44,495	8,456,213	1,885	129,338	932,423	1,746,714	12,913
Expenditures										
Salaries, Wages, and Benefits	—	7,428	674,038	—	2,101,359	—	105,395	873,723	873,723	—
Services and Supplies	22,333	7,204	551,128	73,754	3,391,894	10,452	38,510	255,439	234,987	14,932
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	2,134,571	—	—	—	—	48,813	164,225	—
Interest Expense	—	—	—	—	—	—	—	59,359	30,517	—
Fixed Assets	—	—	1,457,548	75,787	160,500	—	—	—	13,523	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	22,333	14,632	4,817,285	149,541	5,653,753	10,452	143,905	1,237,334	1,316,975	14,932
Revenues Over (Under) Expenditures	(3,986)	4,908	(1,769,724)	(105,046)	2,802,460	(8,567)	(14,567)	(304,911)	429,739	(2,019)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	13,386	—	—	—	—	—
Operating Transfers In	—	—	2,134,571	—	—	—	—	—	—	—
Operating Transfers Out	—	4,908	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(4,908)	2,134,571	—	(13,386)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(3,986)	\$—	\$364,847	\$(105,046)	\$2,789,074	\$(8,567)	\$(14,567)	\$(304,911)	\$429,739	\$(2,019)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Kensington Fire Protection District	Kensington Police Protection and Community Services District	Kentfield Fire Protection District	Kenwood Fire Protection District	Kern County Citrus Pest Control District	Kern County Water Agency	Kern Mosquito and Vector Control	Kern River Valley Cemetery District	Kern Valley Resource Conservation District	Keyes Community Services District
	Fire Protection	Police Protection and Personal Safety	Fire Protection	Fire Protection	Pest Control	Flood Control and Water Conservation	Pest Control	Cemetery	Resource Conservation	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$2,784,872	\$1,268,445	\$3,138,633	\$604,613	\$—	\$—	\$4,082,583	\$93,289	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	84,724	—	—	—	—
Property Assessments	200,221	1,085,701	396,201	46,626	856,039	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	5,128	—	3,608	1,348	32,074	285	—	—
Licenses, Permits, and Franchises	—	20,011	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	1,500	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	8,467	4,217	14,155	5,964	8,100	4,655	70,112	14,475	25	26
Rents, Concessions, and Royalties	28,840	14,723	70,855	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	32,657	88,684	256,070	5,843	—	716	34,465	834	—	—
Other Governmental Agencies	—	—	20,874	—	—	—	23,010	—	—	58,712
Charges for Current Services	—	1,430	70,720	—	—	—	—	115,015	—	1,650
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	77,513	97,058	—	17,469	—	—	36,300	41,523	—	—
Total Revenues	3,132,570	2,580,269	3,972,636	680,515	869,247	91,443	4,278,544	265,421	25	60,388
Expenditures										
Salaries, Wages, and Benefits	156,924	1,974,305	3,241,826	276,785	—	53,968	2,470,810	133,886	—	—
Services and Supplies	2,232,084	322,525	544,548	126,990	15,212	49,737	1,772,708	38,465	—	52,492
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	242,802	—	—	—	—	6,114	—	—
Interest Expense	—	—	149,519	—	—	—	—	460	—	—
Fixed Assets	100,642	—	64,087	—	—	—	122,621	11,000	—	—
Other Expenditures	73,740	218,613	—	—	771,000	—	—	—	—	—
Total Expenditures	2,563,390	2,515,443	4,242,782	403,775	786,212	103,705	4,366,139	189,925	—	52,492
Revenues Over (Under) Expenditures	569,180	64,826	(270,146)	276,740	83,035	(12,262)	(87,595)	75,496	25	7,896
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	3,641	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	109,108	—	—	—	—	—	—	—	—	—
Operating Transfers Out	198,455	—	—	300,000	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(89,347)	3,641	—	(300,000)	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$479,833	\$68,467	\$(270,146)	\$(23,260)	\$83,035	\$(12,262)	\$(87,595)	\$75,496	\$25	\$7,896

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Kings Mosquito Abatement District	Kings River Conservation District	Kingsburg Cemetery District
	Fire Protection	Cemetery	Cemetery	Cemetery	Local and Regional Planning or Development	Lighting and Lighting Maintenance	Self Insurance	Pest Control	Flood Control and Water Conservation	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$116,908	\$31,327	\$63,001	\$122,872	\$—	\$62,598	\$—	\$1,765,248	\$874,244	\$154,389
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	86,345	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	487	4,853	—	2,520	—	70,996	9,678	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,910	4,951	407	2,260	7,244	5,491	79,931	50,322	20,954	54,550
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	2,166,214	—	—	—	—	—
State	1,876	533	1,000	707	1,207,525	809	—	24,856	2,753,136	2,187
Other Governmental Agencies	—	—	—	—	578,885	—	—	—	—	63,764
Charges for Current Services	—	—	22,025	87,703	—	—	—	—	—	205,641
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	2,460,932	—	—	—
Other Revenues	14,634	6,844	200	—	—	—	344	32,193	2,407,251	—
Total Revenues	221,673	43,655	87,120	218,395	3,959,868	71,418	2,541,207	1,943,615	6,065,263	480,531
Expenditures										
Salaries, Wages, and Benefits	44,100	—	60,946	107,885	1,384,147	—	161,393	986,898	3,151,117	296,521
Services and Supplies	118,351	36,304	37,773	122,251	2,029,553	38,863	406,378	756,593	1,330,146	100,164
Self Insurance - Claims Paid	—	—	—	—	—	—	1,727,614	—	—	—
Debt Service										
Retirement of Long-Term Debt	13,098	—	—	—	—	—	—	—	125,000	—
Interest Expense	12,376	—	—	—	—	—	—	—	157,675	—
Fixed Assets	4,596	—	—	9,000	116,223	—	—	—	—	—
Other Expenditures	—	—	150	—	429,945	—	—	—	2,740,629	—
Total Expenditures	192,521	36,304	98,869	239,136	3,959,868	38,863	2,295,385	1,743,491	7,504,567	396,685
Revenues Over (Under) Expenditures	29,152	7,351	(11,749)	(20,741)	—	32,555	245,822	200,124	(1,439,304)	83,846
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	1,930	—	—	—	—	—	12,396	—
Other Financing (Uses)	—	—	6,499	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	2,812,794	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(4,569)	—	—	—	—	—	2,825,190	—
Revenues/Sources Over (Under) Expenditures/Uses	\$29,152	\$7,351	\$(16,318)	\$(20,741)	\$—	\$32,555	\$245,822	\$200,124	\$1,385,886	\$83,846

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Kirkwood Cemetery District	Kirkwood Maintenance District No. 1 (Contra Costa)	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	Knights Ferry Cemetery District	Knights Landing Cemetery District	Knights Landing Community Services District
	Cemetery	Lighting and Lighting Maintenance	Fire Protection	Pest Control	Recreation and Park	Fire Protection	Fire Protection	Cemetery	Cemetery	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,148	\$40,930	\$—	\$5,205	\$11,429	\$27,550	\$4,652	\$4,412	\$22,754	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	19,927	—	—	—	15,559	14,265	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	300	—	—	—	—	—	1,023	21	15	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	100	1,240	—	—	—	339	348	396	868	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	2	—	—
State	70	440	—	200	600	638	66	71	223	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	86	—
Charges for Current Services	100	—	—	—	—	—	—	1,250	5,850	11,147
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	71	—	127,159	13	22	4,575	6,043	—	2,470	—
Total Revenues	3,789	62,537	127,159	5,418	12,051	48,661	26,397	6,152	32,266	11,147
Expenditures										
Salaries, Wages, and Benefits	—	511	134,769	—	—	8,490	2,053	—	4,560	—
Services and Supplies	2,977	44,447	85,814	5,418	10,791	38,378	18,004	8,811	16,206	7,417
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	306	—	—	—
Other Expenditures	—	—	—	—	—	—	5,236	—	—	—
Total Expenditures	2,977	44,958	220,583	5,418	10,791	46,868	25,599	8,811	20,766	7,417
Revenues Over (Under) Expenditures	812	17,579	(93,424)	—	1,260	1,793	798	(2,659)	11,500	3,730
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	3,730
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	(3,730)
Revenues/Sources Over (Under) Expenditures/Uses	\$812	\$17,579	\$(93,424)	\$—	\$1,260	\$1,793	\$798	\$(2,659)	\$11,500	\$—

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Knights Landing Community Services District Recreation and Park	Knights Landing Fire Protection District Fire Protection	Knights Landing Ridge Drainage District (Yolo) Drainage and Drainage Maintenance	Knightsen Town Community Services District Land Reclamation and Levee Maintenance	Knolls Property Owners Community Services District Streets and Roads - Construction and Maintenance	La Habra Civic Improvement Authority Financing or Constructing Facilities	La Honda Lighting Maintenance (San Mateo) Lighting and Lighting Maintenance	La Porte Fire Protection District Fire Protection	La Selva Beach Recreation and Park District Recreation and Park	Ladera Recreation District Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$60,227	\$—	\$—	\$4,412	\$—	\$10,098	\$17,575	\$98,501	\$146,834
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	84,801	27,400	8,650	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	31	—	—	30	—	5,183	31	226	—
Licenses, Permits, and Franchises	—	94,947	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	1,914	7,405	74	186	244,159	2,198	192	1,562	971
Rents, Concessions, and Royalties	—	—	—	—	—	467,724	—	—	28,147	—
Intergovernmental										
Federal	—	60,252	—	—	—	—	—	—	—	—
State	—	757	—	—	52	—	64	175	146,270	780
Other Governmental Agencies	—	8,424	—	—	—	—	—	6,049	—	—
Charges for Current Services	—	15,144	—	—	—	—	—	—	—	407,460
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	517	13,810	—	—	—	—	—	—	4,196
Total Revenues	—	242,213	106,016	27,474	13,330	711,883	17,543	24,022	274,706	560,241
Expenditures										
Salaries, Wages, and Benefits	—	18,209	—	—	—	—	—	3,500	3,480	275,261
Services and Supplies	—	58,483	134,006	9,121	40,215	58,172	6,120	8,687	88,616	221,210
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	9,181	—	—	—	425,000	—	—	—	—
Interest Expense	—	4,519	—	—	—	517,936	—	—	—	—
Fixed Assets	—	61,645	—	—	—	—	—	19,050	1,067	—
Other Expenditures	347	384	735	—	—	—	—	—	—	—
Total Expenditures	347	152,421	134,741	9,121	40,215	1,001,108	6,120	31,237	93,163	496,471
Revenues Over (Under) Expenditures	(347)	89,792	(28,725)	18,353	(26,885)	(289,225)	11,423	(7,215)	181,543	63,770
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	347	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	150,000
Total Other Financing Sources (Uses)	347	—	—	—	—	—	—	—	—	(150,000)
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$89,792	\$(28,725)	\$18,353	\$(26,885)	\$(289,225)	\$11,423	\$(7,215)	\$181,543	\$(86,230)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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 Vector Control District	Lake County Watershed Protection District	Lake Cuyamaca Recreation and Park District	Lake Elsinore and San Jacinto Watersheds Authority	Lake Forest Fire Protection District
	Cemetery	Fire Protection	Air Pollution Control	Ambulance Service	Fire Protection	Pest Control	Flood Control and Water Conservation	Recreation and Park	Flood Control and Water Conservation	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$7,510	\$4,993	\$—	\$—	\$673,863	\$1,105,765	\$558,779	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	700,430	475,388	—	—	—	23,290
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4	2	—	—	5,548	6,705	8,148	—	—	554
Licenses, Permits, and Franchises	—	—	432,462	—	7,436	—	2,082	—	—	—
Fines, Forfeits, and Penalties	—	—	9,278	—	26,191	2,360	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	46	8	8,966	—	14,357	8,876	8,731	1,463	4,326	242
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	678,020	—	—
Intergovernmental										
Federal	—	—	10,600	—	—	—	—	—	—	—
State	142	98	294,367	—	13,726	16,496	127,261	—	285,007	—
Other Governmental Agencies	—	—	—	21,379	354,078	13,661	—	104,128	574,214	—
Charges for Current Services	805	—	6,961	999,348	56,711	—	569,670	258,051	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	900	—	—	305	5,361	—	—	58
Total Revenues	8,507	5,101	763,534	1,020,727	1,852,340	1,629,556	1,280,032	1,041,662	863,547	24,144
Expenditures										
Salaries, Wages, and Benefits	2,360	—	383,990	529,688	1,866,442	934,206	468,284	312,965	—	—
Services and Supplies	2,999	2,017	208,464	223,068	324,118	285,579	623,749	567,866	—	23,360
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	132,595	—	—	17,500	—	—
Interest Expense	—	—	—	—	16,130	—	—	695	—	—
Fixed Assets	—	—	20,398	—	—	38,879	15,250	—	—	2,440
Other Expenditures	—	—	—	—	—	—	—	—	922,880	—
Total Expenditures	5,359	2,017	612,852	752,756	2,339,285	1,258,664	1,107,283	899,026	922,880	25,800
Revenues Over (Under) Expenditures	3,148	3,084	150,682	267,971	(486,945)	370,892	172,749	142,636	(59,333)	(1,656)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	12,000	—	—	—
Operating Transfers Out	—	—	—	—	—	—	12,000	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$3,148	\$3,084	\$150,682	\$267,971	\$(486,945)	\$370,892	\$172,749	\$142,636	\$(59,333)	\$(1,656)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Lake Valley Fire Protection District	Lakehead Lighting District (Shasta)	Lakeport Fire Protection District
	Recreation and Park	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Fire Protection	Fire Protection	Governmental Services	Police Protection and Personal Safety	Fire Protection	Lighting and Lighting Maintenance	Ambulance Service
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$16,243	\$—	\$—	\$3,980	\$—	\$—	\$3,252,910	\$579	\$—
Voter Approved Taxes	—	—	101,674	—	—	—	—	—	—	—
Property Assessments	—	34,000	—	—	117,823	—	260,416	167,502	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	10	—	—	—	—	—	22,961	1	—
Licenses, Permits, and Franchises	—	—	—	712	—	—	11,454	3,241	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	647	30,548	43	399	1,880	1,177	5,818	12	—
Rents, Concessions, and Royalties	38,688	—	—	—	—	63,800	—	13,449	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	179	—	—	60	—	99,065	36,992	11	—
Other Governmental Agencies	—	—	—	—	6,373	5,208	—	—	—	—
Charges for Current Services	835,145	—	—	35,083	—	—	—	707,884	—	876,433
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	174	—	3,348	—	—	—	775,314	—	—
Total Revenues	873,833	51,253	132,222	39,186	128,635	70,888	372,112	4,986,071	603	876,433
Expenditures										
Salaries, Wages, and Benefits	134,214	2,250	880	6,006	38,486	—	305,411	4,779,611	—	644,504
Services and Supplies	873,137	112,048	3,399	18,652	58,390	—	84,541	401,812	880	150,153
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	11,503	—	—	—	—
Interest Expense	—	—	—	—	—	38,897	—	—	—	—
Fixed Assets	—	—	—	7,024	—	—	39,352	544,232	—	—
Other Expenditures	110,250	1,030	—	15	—	—	—	—	—	—
Total Expenditures	1,117,601	115,328	4,279	31,697	96,876	50,400	429,304	5,725,655	880	794,657
Revenues Over (Under) Expenditures	(243,768)	(64,075)	127,943	7,489	31,759	20,488	(57,192)	(739,584)	(277)	81,776
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	243,768	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	243,768	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$(64,075)	\$127,943	\$7,489	\$31,759	\$20,488	\$(57,192)	\$(739,584)	\$(277)	\$81,776

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Lancaster Cemetery District	Landscape Maintenance District No. 1 (Merced)	Lassen County Air Pollution Control District
	Fire Protection	Fire Protection	Cemetery	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Recreation and Park	Cemetery	Streets and Roads - Construction and Maintenance	Air Pollution Control
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$734,011	\$7,421,891	\$5,785	\$8,675	\$6,422	\$—	\$3,544	\$87,403	\$—	\$7,737
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	904,518	—	7,990	4,352	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	11	67	7	—	—	1,135	—	19
Licenses, Permits, and Franchises	7,546	25,371	—	—	—	—	—	—	—	69,945
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	992	—
Revenue From Use of Money and Property										
Interest Income	822	46,484	370	335	218	15,636	—	5,348	220	1,090
Rents, Concessions, and Royalties	2,520	19,922	—	—	—	—	3,400	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	55,256	109,822	163	98	81	—	—	790	—	483,255
Other Governmental Agencies	21,799	889,126	—	—	—	—	—	—	—	45,013
Charges for Current Services	238,803	2,595,675	—	—	—	—	3,225	129,923	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	19,667	174,224	1,672	—	754	—	174	—	—	—
Total Revenues	1,080,424	12,187,033	8,001	17,165	11,834	15,636	10,343	224,599	1,212	607,059
Expenditures										
Salaries, Wages, and Benefits	899,204	9,585,018	4,375	—	—	—	—	160,296	—	112,870
Services and Supplies	122,545	1,461,254	3,255	1,381	4,534	23,000	23,413	65,170	115	31,319
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	35,579	245,000	—	—	—	—	—	—	—	—
Interest Expense	6,769	301,850	—	—	—	—	—	—	—	—
Fixed Assets	3,424	3,718,607	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	7,000	—	493	339	202,232
Total Expenditures	1,067,521	15,311,729	7,630	1,381	4,534	30,000	23,413	225,959	454	346,421
Revenues Over (Under) Expenditures	12,903	(3,124,696)	371	15,784	7,300	(14,364)	(13,070)	(1,360)	758	260,638
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	1,000	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(1,000)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$12,903	\$(3,124,696)	\$371	\$15,784	\$6,300	\$(14,364)	\$(13,070)	\$(1,360)	\$758	\$260,638

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Laytonville Lighting District	Leavitt Lake Community Service District	Lee Vining Fire Protection District
	Library Services	Flood Control and Water Conservation	Fire Protection	Fire Protection	Fire Protection	Resource Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$8,829	\$2,509,358	\$52,669	\$104,883	\$—	\$393,217	\$4,993	\$129	\$29,938
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	109,279	—	1,673,726	—	34,686	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3,156	14	—	—	974	—	(7,030)	—	—	—
Licenses, Permits, and Franchises	—	—	153,713	—	7,859	—	—	—	—	1,940
Fines, Forfeits, and Penalties	—	—	—	—	—	—	2,250	—	—	—
Revenue From Use of Money and Property										
Interest Income	227	790	(2,167)	852	1,126	483	52,494	—	—	1,181
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	357,663	—	—	—	24,147
State	24,326	203	31,552	5,233	1,196	—	3,403	50	—	84
Other Governmental Agencies	1,000	—	—	—	108,145	—	—	—	—	—
Charges for Current Services	21,673	—	—	—	—	1,003	—	—	7,670	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	8,475	—	677,596	—	20,722	1,131	—	—	—	12,140
Total Revenues	168,136	9,836	5,043,778	58,754	279,591	360,280	444,334	5,043	7,799	69,430
Expenditures										
Salaries, Wages, and Benefits	96,411	—	4,263,454	—	103,014	55,765	—	—	3,040	—
Services and Supplies	68,697	16,446	642,883	27,543	84,512	312,498	270,410	4,715	3,785	60,649
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	27	—	—	—	5,458	—	—	—	—	—
Other Expenditures	—	—	—	21,856	—	5,389	—	—	—	9,502
Total Expenditures	165,135	16,446	4,906,337	49,399	192,984	373,652	270,410	4,715	6,825	70,151
Revenues Over (Under) Expenditures	3,001	(6,610)	137,441	9,355	86,607	(13,372)	173,924	328	974	(721)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	9,355	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	(9,355)	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$3,001	\$(6,610)	\$137,441	\$—	\$86,607	\$(13,372)	\$173,924	\$328	\$974	\$(721)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	Levee District No. 2 (Glenn)	Levee District No. 2 (Tulare)	Levee District No. 3 (Glenn)	Levee District No. 9 (Sutter)
	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Land Reclamation and Levee Maintenance	Flood Control and Water Conservation	Flood Control and Water Conservation	Land Reclamation and Levee Maintenance	Flood Control and Water Conservation	Land Reclamation and Levee Maintenance	Flood Control and Water Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$28,918	\$142,119	\$157,108	\$15,736	\$—	\$—	\$2,565	\$—	\$15,135	\$71,584
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	86,306	—	—	394,380	—	12,351	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	18	—	6,688	—	14,199	—	—	—	—	57
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	269	5,297	42,784	320	34,227	1,791	103	203	742	9,457
Rents, Concessions, and Royalties	1,570	—	9,650	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	14
State	296	1,450	2,180	173	—	—	28	—	161	1,132
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	507,773	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,499	—	14,365	—	49,124	—	737	—	245	—
Total Revenues	34,570	235,172	740,548	16,229	491,930	1,791	15,784	203	16,283	82,244
Expenditures										
Salaries, Wages, and Benefits	—	—	416,076	—	174,736	—	—	—	—	12,061
Services and Supplies	31,488	189,818	345,742	15,834	133,582	—	10,778	—	7,666	37,436
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	3,004	—	765,134	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	31,488	189,818	764,822	15,834	1,073,452	—	10,778	—	7,666	49,497
Revenues Over (Under) Expenditures	3,082	45,354	(24,274)	395	(581,522)	1,791	5,006	203	8,617	32,747
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	13,000	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(13,000)	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$3,082	\$32,354	\$(24,274)	\$395	\$(581,522)	\$1,791	\$5,006	\$203	\$8,617	\$32,747

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Lewiston Community Services District	Lewiston Community Services District	Lewiston Community Services District	Liberty Fire Protection District	Lighting District No. 2-Oakhurst Area (Madera)	Likely Cemetery District	Likely Fire Protection District	Lincoln Fire Protection District	Lincoln Village Maintenance District (San Joaquin)	Linda Fire Protection District
	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$49,789	\$2,407	\$36,888	\$798,498	\$6,415	\$10,293	\$27,452	\$1,493,444	\$—	\$1,292,245
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	33,874	610,553
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	87	—	—	852	105	5	13	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	574	—	—	10,149	1,534	83	86	11,667	—	63,863
Rents, Concessions, and Royalties	1,740	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	276,355	—	—	—	—	—	—	—	—	—
State	1,581	—	—	10,052	10	194	548	17,942	—	22,311
Other Governmental Agencies	—	—	—	12,854	—	—	—	—	—	—
Charges for Current Services	2,452	—	—	—	—	625	—	—	—	294,667
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	4,583	—	—	—	—	—	—	—	—	146,231
Total Revenues	337,161	2,407	36,888	832,405	8,064	11,200	28,099	1,523,053	33,874	2,429,870
Expenditures										
Salaries, Wages, and Benefits	8,751	—	—	593,466	—	6,710	—	—	—	—
Services and Supplies	26,995	2,407	36,888	120,873	3,401	6,830	27,244	1,732,178	33,874	2,196,312
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	410,000
Interest Expense	—	—	—	—	—	—	—	—	—	89,310
Fixed Assets	308,041	—	—	333,898	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	343,787	2,407	36,888	1,048,237	3,401	13,540	27,244	1,732,178	33,874	2,695,622
Revenues Over (Under) Expenditures	(6,626)	—	—	(215,832)	4,663	(2,340)	855	(209,125)	—	(265,752)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(6,626)	\$—	\$—	\$(215,832)	\$4,663	\$(2,340)	\$855	\$(209,125)	\$—	\$(265,752)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Linda Street Lighting District (Yuba)	Linden Lighting District	Linden-Peters Fire Protection District	Linne Community Services District	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
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Cemetery	Recreation and Park	
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$63,390	\$2,483	\$1,549,987	\$18,494	\$—	\$84,718	\$163,347	\$74,485	\$6,689,294	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	46,203	22,100	10,692	—	710,110	—	606,606	68,629	1,282,462	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3	—	(36)	—	1,024	106	1,860	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	2,160	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,605	144	5,893	70	914	6,652	2,980	14,763	—	1,022,092
Rents, Concessions, and Royalties	—	—	—	—	—	—	9,300	—	—	—
Intergovernmental										
Federal	—	—	15,936	—	—	—	—	14	—	—
State	1,142	30	22,609	158	—	690	9,426	1,118	64,541	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	671,243	—
Charges for Current Services	—	—	19,394	41,214	—	234,666	—	33,805	7,780,146	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	8,644,105
Other Revenues	—	2,802	19,578	—	387	—	96,624	4,744	92,076	—
Total Revenues	114,340	27,562	1,644,089	59,900	711,411	327,750	890,549	199,418	16,579,762	9,666,197
Expenditures										
Salaries, Wages, and Benefits	—	—	1,443,084	—	—	140,996	377,140	88,034	11,007,521	—
Services and Supplies	77,887	16,886	219,520	83,355	708,480	103,876	90,785	39,989	4,767,966	2,066,360
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	4,806,178
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	74,298	—	319,058	—
Interest Expense	—	—	160	—	—	—	4,991	—	42,935	—
Fixed Assets	—	—	404,092	—	—	—	123,132	85,393	1,058,193	—
Other Expenditures	—	—	—	—	—	—	116,200	1,852	—	—
Total Expenditures	77,887	16,886	2,066,856	83,355	708,480	244,872	786,546	215,268	17,195,673	6,872,538
Revenues Over (Under) Expenditures	36,453	10,676	(422,767)	(23,455)	2,931	82,878	104,003	(15,850)	(615,911)	2,793,659
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	3,000	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(3,000)	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$36,453	\$7,676	\$(422,767)	\$(23,455)	\$2,931	\$82,878	\$104,003	\$(15,850)	\$(615,911)	\$2,793,659

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Lockeford Lighting District	Lockeford Maintenance District (San Joaquin)	Lockeford Protection District No. 1 (San Joaquin)	Lockwood Fire Protection District	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
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Land Reclamation and Levee Maintenance	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Resource Conservation	Fire Protection	Lighting and Lighting Maintenance	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$6,952	\$—	\$2,452	\$—	\$37,555	\$6,067	\$59,458	\$4,279	\$1,862	\$317,873
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	9,180	1,605	2,556	72,912	40,910	946	—	286,931	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	10	—	—	—	1,329	68	—	143	—	—
Licenses, Permits, and Franchises	—	—	—	—	78	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	197	—	444	2,543	901	225	631	19,433	—	6,881
Rents, Concessions, and Royalties	—	—	—	—	1,860	—	—	265	—	7,200
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	85	—	30	—	920	100	459	77	21	2,310
Other Governmental Agencies	—	—	—	131,503	—	—	5,020	—	—	5,389
Charges for Current Services	—	—	—	—	—	—	—	—	—	206,889
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,220	—	—	7,042	4,873	—	—	20,265	—	—
Total Revenues	19,644	1,605	5,482	214,000	88,426	7,406	65,568	331,393	1,883	546,542
Expenditures										
Salaries, Wages, and Benefits	—	—	—	22,271	5,600	—	39,623	29,771	—	362,025
Services and Supplies	13,959	1,605	4,255	109,500	31,648	4,481	20,691	194,902	2,085	119,321
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	27,411	48,784	—	—	—	—	—
Interest Expense	—	—	—	8,314	1,591	—	—	—	—	—
Fixed Assets	—	—	—	—	32,936	—	—	4,925	—	71,141
Other Expenditures	—	—	—	—	—	—	18,188	—	—	—
Total Expenditures	13,959	1,605	4,255	167,496	120,559	4,481	78,502	229,598	2,085	552,487
Revenues Over (Under) Expenditures	5,685	—	1,227	46,504	(32,133)	2,925	(12,934)	101,795	(202)	(5,945)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$5,685	\$—	\$1,227	\$46,504	\$(32,133)	\$2,925	\$(12,934)	\$101,795	\$(202)	\$(5,945)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Lone Pine Fire Protection District	Lone Pine Fire Protection District	Lone Pine Lighting District	Long Valley Community Services District	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
	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Ambulance Service	Fire Protection	Fire Protection	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$193,358	\$20,447	\$135	\$—	\$59,227	\$287,348	\$—	\$31,663	\$8,313
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	18,706	—	122,901	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(205)	(15)	—	—	112	—	—	(246)	4
Licenses, Permits, and Franchises	—	—	—	—	—	—	989	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	309	—
Revenue From Use of Money and Property										
Interest Income	372	986	545	241	—	545	4,519	1	22	54
Rents, Concessions, and Royalties	—	—	—	—	—	18,288	—	—	—	—
Intergovernmental										
Federal	—	29,670	—	38,384	—	—	25,574	—	—	—
State	—	1,338	137	1,700	—	632	9,206	—	243	190
Other Governmental Agencies	550	55,364	—	—	—	—	—	—	6,644	—
Charges for Current Services	113,008	—	—	—	175,292	—	—	—	—	296
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	3,423	53,485	—	30,443	—	—	—
Total Revenues	113,930	280,511	21,114	62,589	228,777	201,705	358,079	1	38,635	8,857
Expenditures										
Salaries, Wages, and Benefits	35,143	30,979	358	4,256	198,776	55,123	—	—	—	3,900
Services and Supplies	49,299	147,283	10,027	53,407	99,448	49,488	267,542	—	41,762	3,200
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	26,331	—	—	—	—	26,479	—	—	—	—
Interest Expense	9,343	—	—	—	—	6,858	—	—	—	—
Fixed Assets	—	32,082	—	650	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	27,525	—	—	—
Total Expenditures	120,116	210,344	10,385	58,313	298,224	137,948	295,067	—	41,762	7,100
Revenues Over (Under) Expenditures	(6,186)	70,167	10,729	4,276	(69,447)	63,757	63,012	1	(3,127)	1,757
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	35,674	—	—	—	41,973	—	—	—	—	—
Operating Transfers Out	—	35,674	—	—	—	41,973	—	—	—	—
Total Other Financing Sources (Uses)	35,674	(35,674)	—	—	41,973	(41,973)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$29,488	\$34,493	\$10,729	\$4,276	\$(27,474)	\$21,784	\$63,012	\$1	\$(3,127)	\$1,757

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Lookout Fire Protection District	Lookout Pest Abatement District	Loomis Acres Unit No. 4 Maintenance District (Placer)	Loomis Fire Protection District	Los Alamos Cemetery District	Los Altos Hills County Fire District	Los Angeles Convention and Exhibition Center Authority Financing or Constructing Facilities	Los Angeles County Capital Asset Leasing Corporation Financing or Constructing Facilities	Los Angeles County Flood Control District	Los Angeles County Regional Park and Open Space District Recreation and Park
	Fire Protection	Pest Control	Streets and Roads - Construction and Maintenance	Fire Protection	Cemetery	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$7,525	\$—	\$—	\$201,812	\$13,180	\$6,924,507	\$—	\$—	\$96,610,137	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	3,010	4,997	1,104,885	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4	—	—	—	—	—	—	—	217,406	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	595,144	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	1,823,630	884,147
Revenue From Use of Money and Property										
Interest Income	6	4	3,745	17,330	238	126,829	93,041	201,067	1,824,404	4,071,438
Rents, Concessions, and Royalties	—	—	—	27,824	—	16,500	5,884,073	27,931,078	7,175,138	—
Intergovernmental										
Federal	—	—	—	245,832	—	—	—	—	3,642,107	—
State	135	—	—	2,100	88	47,860	—	—	2,125,562	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	6,405,800	—
Charges for Current Services	7,279	—	—	9,484	14,595	—	20,557,891	—	113,943,521	79,799,392
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	58,421	—	133	—	—	2,663,901	—
Total Revenues	14,949	3,014	8,742	1,667,688	28,101	7,115,829	26,535,005	28,132,145	237,026,750	84,754,977
Expenditures										
Salaries, Wages, and Benefits	—	—	—	932,250	—	—	16,555,420	—	—	—
Services and Supplies	10,499	6,360	50	211,610	22,874	7,153,452	12,714,109	19,325	226,533,234	27,554,585
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	14,680,000	—	—
Interest Expense	—	—	—	—	—	—	—	1,224,037	—	—
Fixed Assets	—	—	—	13,850	7,608	—	—	64,579,232	13,051,020	—
Other Expenditures	—	—	—	262,634	—	1,045,286	—	—	1,453,832	5,059,518
Total Expenditures	10,499	6,360	50	1,420,344	30,482	8,198,738	29,269,529	80,502,594	241,038,086	32,614,103
Revenues Over (Under) Expenditures	4,450	(3,346)	8,692	247,344	(2,381)	(1,082,909)	(2,734,524)	(52,370,449)	(4,011,336)	52,140,874
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	62,000,000	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	3,363,197	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	36,168,074
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	58,636,803	—	(36,168,074)
Revenues/Sources Over (Under) Expenditures/Uses	\$4,450	\$(3,346)	\$8,692	\$247,344	\$(2,381)	\$(1,082,909)	\$(2,734,524)	\$6,266,354	\$(4,011,336)	\$15,972,800

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Los Angeles County West Vector Control District	Los Angeles Homeless Services Authority	Los Angeles Memorial Coliseum Commission	Los Banos Cemetery District	Los Banos Resource Conservation District Resource Conservation	Los Cerritos Wellands Authority	Los Medanos Community Hospital District	Los Molinos Cemetery District	Los Molinos Lighting District	Los Osos Community Services District
	Pest Control	Governmental Services	Recreation and Park	Cemetery	Resource Conservation	Resource Conservation	Health	Cemetery	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$884,650	\$—	\$—	\$62,622	\$—	\$—	\$692,051	\$37,724	\$11,402	\$3,315
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	6,276,678	—	—	—	—	—	—	2,034	—	95,445
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	266	—	—	—	1,276	42	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	41,090	3,604	24,187	11,255	471	10	6,340	2,477	664	776
Rents, Concessions, and Royalties	—	—	13,176,650	2,242	—	25,000	101,213	—	—	—
Intergovernmental										
Federal	—	51,500,546	—	142	—	—	—	—	—	—
State	7,371	—	—	917	—	27,000	14,093	901	237	151
Other Governmental Agencies	1,420	20,275,888	—	—	—	—	13,170	—	—	—
Charges for Current Services	—	—	—	193,795	—	—	—	15,986	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	404,010	—	250	91	—	—	—	—	56
Total Revenues	7,211,209	72,184,048	13,200,837	271,489	562	52,010	826,867	60,398	12,345	99,743
Expenditures										
Salaries, Wages, and Benefits	2,961,850	7,828,974	4,685,626	183,144	—	—	101,338	413	—	13,893
Services and Supplies	3,207,065	2,022,649	10,851,587	92,813	812	—	347,900	41,017	8,105	41,624
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	28,639	—	—	—
Interest Expense	—	—	—	—	—	—	71,361	—	—	—
Fixed Assets	21,273	—	—	41,619	—	—	—	—	—	6,075
Other Expenditures	—	61,557,789	2,505,599	—	—	54,550	987,401	—	—	—
Total Expenditures	6,190,188	71,409,412	18,042,812	317,576	812	54,550	1,536,639	41,430	8,105	61,592
Revenues Over (Under) Expenditures	1,021,021	774,636	(4,841,975)	(46,087)	(250)	(2,540)	(709,772)	18,968	4,240	38,151
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	3,420,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	766,487	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(766,487)	3,420,000	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,021,021	\$8,149	\$(1,421,975)	\$(46,087)	\$(250)	\$(2,540)	\$(709,772)	\$18,968	\$4,240	\$38,151

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Los Osos Community Services District	Los Osos Community Services District	Lower Cosumnes Resource Conservation District	Lower Lake Cemetery District	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
	Fire Protection	Recreation and Park	Resource Conservation	Cemetery	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,562,950	\$—	\$—	\$55,137	\$14,561	\$—	\$259,993	\$15,899	\$—	\$8,224
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	469,428	—	—	—	—	—	—	—	7,425	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	80	—	—	250	—	14
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	7,160	1,469	203	3,703	165	6,979	8,439	874	45	85
Rents, Concessions, and Royalties	—	—	12,000	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	18,406	—	—	822	195	—	2,998	442	—	193
Other Governmental Agencies	711	—	—	—	—	20,000	—	—	—	—
Charges for Current Services	85,086	—	—	92,956	—	1,068,313	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	4,466	—	—	33,170	—	—	—	—	—	—
Total Revenues	2,148,207	1,469	12,203	185,788	15,001	1,095,292	271,430	17,465	7,470	8,516
Expenditures										
Salaries, Wages, and Benefits	109,362	—	6,459	113,928	—	641,639	—	—	—	—
Services and Supplies	1,793,292	—	3,100	36,252	12,881	338,784	213,849	17,667	1,648	7,195
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	22,581	—	—	—	—	—	—	—	—	—
Interest Expense	870	—	—	—	—	—	—	—	—	—
Fixed Assets	130,604	—	—	—	—	3,227	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	5	—
Total Expenditures	2,056,709	—	9,559	150,180	12,881	983,650	213,849	17,667	1,653	7,195
Revenues Over (Under) Expenditures	91,498	1,469	2,644	35,608	2,120	111,642	57,581	(202)	5,817	1,321
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$91,498	\$1,469	\$2,644	\$35,608	\$2,120	\$111,642	\$57,581	\$(202)	\$5,817	\$1,321

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Madera Cemetery District	Madera County Economic Development Commission	Madera County Flood Control and Water Conservation	Madera County Mosquito and Vector Control District	Madera Industrial Fire Protection District	Madera Resource Conservation District	Madera-Mariposa Schools Insurance Group	Madison Community Services District	Madison Community Services District	Madison Fire Protection District
	Cemetery	Local and Regional Planning or Development	Flood Control and Water Conservation	Pest Control	Fire Protection	Resource Conservation	Self Insurance	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,444,788	\$—	\$140,368	\$1,083,405	\$288	\$—	\$—	\$—	\$—	\$105,776
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	25,182
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	2,708	—	4	—	—	—	—	293
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	131,435	1,772	2,241	17,492	575	824	32	11	21	1,016
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	5,936
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	17,119	—	438	18,163	—	—	—	—	—	466
Other Governmental Agencies	—	416,057	30,938	183,044	—	—	—	—	—	16,688
Charges for Current Services	658,950	—	—	—	—	—	—	5,457	—	423
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	419	8,212	—	13,481	—	—	—	—	6,111	—
Total Revenues	2,252,711	426,041	176,693	1,315,585	867	824	32	5,468	6,132	155,780
Expenditures										
Salaries, Wages, and Benefits	1,345,350	340,513	—	794,780	—	—	—	—	—	29,013
Services and Supplies	596,192	147,156	46,789	835,110	9	1,662	—	2,285	2,222	89,341
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	23,458
Interest Expense	—	—	—	—	—	—	—	—	—	3,508
Fixed Assets	—	—	—	—	—	—	—	—	—	43,706
Other Expenditures	—	—	—	—	—	—	—	—	2,281	59
Total Expenditures	1,941,542	487,669	46,789	1,629,890	9	1,662	—	2,285	4,503	189,085
Revenues Over (Under) Expenditures	311,169	(61,628)	129,904	(314,305)	858	(838)	32	3,183	1,629	(33,305)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	35,656
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	3,183	1,629	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	(3,183)	(1,629)	35,656
Revenues/Sources Over (Under) Expenditures/Uses	\$311,169	\$(61,628)	\$129,904	\$(314,305)	\$858	\$(838)	\$32	\$—	\$—	\$2,351

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Madrone Acres Lighting District	Madrone Park Circle Permanent Road Division	Maintenance District No. 1 (Mariposa)	Maintenance District No. 10 (Madera)	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)
	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	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$14,696	\$—	\$138,567	\$423,856	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	75	—	7,816	6,930	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,157	2	1,266	15,557	125	602	60	75	129	139
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	14	—	—	—	—	—	—	—
State	143	—	2,223	871	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	27,046	—	500	7,600	615	600	800	1,897
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	150	—	—	—	—	—	—	—
Total Revenues	16,071	2	177,082	447,214	625	8,202	675	675	929	2,036
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	7,181	—	143,548	482,394	89	47,384	19	622	90	8
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	7,181	—	143,548	482,394	89	47,384	19	622	90	8
Revenues Over (Under) Expenditures	8,890	2	33,534	(35,180)	536	(39,182)	656	53	839	2,028
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$8,890	\$2	\$33,534	\$(35,180)	\$536	\$(39,182)	\$656	\$53	\$839	\$2,028

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Maintenance District No. 108 (Madera)	Maintenance District No. 11 (Madera)	Maintenance District No. 115 (Madera)	Maintenance District No. 116 (Madera)	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)
	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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$7,199	\$—	\$—	\$49,169	\$33,392	\$1,625	\$5,726	\$48,537	\$10,025
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	117	—	—	829	541	25	92	840	161
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	156	705	738	324	4,126	8,214	21	925	3,130	2,295
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	5	—	—	61	76	2	14	75	11
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	875	—	7,810	2,440	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	1,031	8,026	8,548	2,764	54,185	42,223	1,673	6,757	52,582	12,492
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	6	1,937	14,511	—	12,715	3,262	3,026	2,116	20,998	1,579
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	6	1,937	14,511	—	12,715	3,262	3,026	2,116	20,998	1,579
Revenues Over (Under) Expenditures	1,025	6,089	(5,963)	2,764	41,470	38,961	(1,353)	4,641	31,584	10,913
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,025	\$6,089	\$(5,963)	\$2,764	\$41,470	\$38,961	\$(1,353)	\$4,641	\$31,584	\$10,913

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Maintenance District No. 2 (Fresno)	Maintenance District No. 20 (Madera)	Maintenance District No. 21 (Madera)	Maintenance District No. 23 (Madera)	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)
	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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$743	\$196,740	\$1,193	\$3,647	\$11,340	\$—	\$22,994	\$5,060	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	12	3,225	20	58	182	—	371	78	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	375	50	4,625	155	604	1,226	1,319	980	2,310	949
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	1	421	—	5	22	—	28	13	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,999	—	—	—	—	—	19,668	26,414	—	35,311
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	388	—	—	—	4,181	—	—	—	—
Total Revenues	2,374	1,194	205,011	1,368	4,314	16,951	20,987	50,787	7,461	36,260
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,446	106	311,495	51	755	3,685	26,608	3,792	4,550	17,826
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	2,446	106	311,495	51	755	3,685	26,608	3,792	4,550	17,826
Revenues Over (Under) Expenditures	(72)	1,088	(106,484)	1,317	3,559	13,266	(5,621)	46,995	2,911	18,434
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(72)	\$1,088	\$(106,484)	\$1,317	\$3,559	\$13,266	\$(5,621)	\$46,995	\$2,911	\$18,434

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Maintenance District No. 35 (Madera)	Maintenance District No. 38 (Madera)	Maintenance District No. 39 (Madera)	Maintenance District No. 4 (Fresno)	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)
	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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
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	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	824	453	572	105	850	996	626	675	655	572
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	11,134	3,425	1,800	1,606	3,600	9,200	8,732	7,000	8,870	2,100
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	11,958	3,878	2,372	1,711	4,450	10,196	9,358	7,675	9,525	2,672
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,260	23	169	1,419	55	3,788	4,661	377	457	1,652
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	2,260	23	169	1,419	55	3,788	4,661	377	457	1,652
Revenues Over (Under) Expenditures	9,698	3,855	2,203	292	4,395	6,408	4,697	7,298	9,068	1,020
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$9,698	\$3,855	\$2,203	\$292	\$4,395	\$6,408	\$4,697	\$7,298	\$9,068	\$1,020

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Maintenance District No. 5 (Fresno)	Maintenance District No. 50 (Madera)	Maintenance District No. 51 (Madera)	Maintenance District No. 52 (Madera)	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)
	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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
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	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	128	394	609	380	876	357	493	589	274	443
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	2,036	1,863	6,431	950	4,300	1,200	2,868	2,500	1,700	3,896
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	2,164	2,257	7,040	1,330	5,176	1,557	3,361	3,089	1,974	4,339
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,477	1,355	24,205	4	7,893	569	526	15	96	2,155
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	1,477	1,355	24,205	4	7,893	569	526	15	96	2,155
Revenues Over (Under) Expenditures	687	902	(17,165)	1,326	(2,717)	988	2,835	3,074	1,878	2,184
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$687	\$902	\$(17,165)	\$1,326	\$(2,717)	\$988	\$2,835	\$3,074	\$1,878	\$2,184

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Maintenance District No. 6 (Fresno)	Maintenance District No. 60 (Madera)	Maintenance District No. 61 (Madera)	Maintenance District No. 62 (Madera)	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)
	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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
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	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	115	—	509	1,013	4,474	353	564	592	489	9
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,421	5,600	1,707	13,528	59,147	1,700	5,197	11,347	1,200	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	1,536	5,600	2,216	14,541	63,621	2,053	5,761	11,939	1,689	9
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,379	1,130	4,830	1,150	11,455	184	60	33,306	19	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	1,379	1,130	4,830	1,150	11,455	184	60	33,306	19	—
Revenues Over (Under) Expenditures	157	4,470	(2,614)	13,391	52,166	1,869	5,701	(21,367)	1,670	9
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$157	\$4,470	\$(2,614)	\$13,391	\$52,166	\$1,869	\$5,701	\$(21,367)	\$1,670	\$9

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Maintenance District No. 69 (Madera)	Maintenance District No. 70 (Madera)	Maintenance District No. 71 (Madera)	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)
	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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
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	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	199	224	271	296	—	423	228	340	338	229
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,693	1,350	5,106	1,239	21,880	3,000	859	3,933	3,100	800
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	1,892	1,574	5,377	1,535	21,880	3,423	1,087	4,273	3,438	1,029
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	812	952	673	15	41,585	5,642	122	2,008	1,090	452
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	812	952	673	15	41,585	5,642	122	2,008	1,090	452
Revenues Over (Under) Expenditures	1,080	622	4,704	1,520	(19,705)	(2,219)	965	2,265	2,348	577
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,080	\$622	\$4,704	\$1,520	\$(19,705)	\$(2,219)	\$965	\$2,265	\$2,348	\$577

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Maintenance District No. 79 (Madera)	Maintenance District No. 80 (Madera)	Maintenance District No. 81 (Madera)	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)
	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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
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	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	160	182	608	1,483	168	238	194	128	146	81
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	400	400	2,400	12,535	800	808	2,519	400	700	1,800
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	560	582	3,008	14,018	968	1,046	2,713	528	846	1,881
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	169	14	717	6,086	2,725	458	429	292	12	744
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	169	14	717	6,086	2,725	458	429	292	12	744
Revenues Over (Under) Expenditures	391	568	2,291	7,932	(1,757)	588	2,284	236	834	1,137
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$391	\$568	\$2,291	\$7,932	\$(1,757)	\$588	\$2,284	\$236	\$834	\$1,137

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Maintenance District No. 9 (Madera)	Maintenance District No. 90 (Madera)	Maintenance District No. 91 (Madera)	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)
	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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$13,922	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	227	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,142	498	145	636	177	15	—	149	174	159
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	32	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	3,600	500	2,957	2,156	925	2,957	665	4,000	700
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	16,323	4,098	645	3,593	2,333	940	2,957	814	4,174	859
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,667	1,936	5	800	3,389	2,320	387	92	1,321	10
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	2,667	1,936	5	800	3,389	2,320	387	92	1,321	10
Revenues Over (Under) Expenditures	13,656	2,162	640	2,793	(1,056)	(1,380)	2,570	722	2,853	849
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$13,656	\$2,162	\$640	\$2,793	\$(1,056)	\$(1,380)	\$2,570	\$722	\$2,853	\$849

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Maintenance District No. 99 (Madera)	Malaga County Water District	Malibu Lighting District	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
	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Pest Control	Lighting and Lighting Maintenance	Recreation and Park	Cemetery	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$280,955	\$514,935	\$—	\$2,707,589	\$77,308	\$219	\$—	\$37,969	\$15,109
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	31,469	—	—	8,557	—	—	19,700
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(5,945)	—	72,285	—	1	—	153	125
Licenses, Permits, and Franchises	—	—	—	—	16,916	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	4,891	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	119	935	42,355	640	20,852	985	28	—	1,864	260
Rents, Concessions, and Royalties	—	—	—	—	12,000	—	—	46,929	—	—
Intergovernmental										
Federal	—	—	—	—	49,549	—	—	—	—	—
State	—	23,043	4,498	—	25,092	220	4	—	805	172
Other Governmental Agencies	—	—	—	—	207,747	—	—	86,374	—	—
Charges for Current Services	900	38,243	—	—	—	—	—	—	1,610	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	5,000	493	—	7,541	—	—
Total Revenues	1,019	343,176	560,734	32,109	3,117,030	79,006	8,809	140,844	42,401	35,366
Expenditures										
Salaries, Wages, and Benefits	—	110,160	—	—	1,869,790	60,799	—	51,750	15,287	—
Services and Supplies	36	281,179	131,443	36,574	598,573	36,493	5,066	98,623	16,211	75,731
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	277,510	—	—	—	—	—
Interest Expense	—	—	—	—	176,495	—	—	—	—	—
Fixed Assets	—	—	—	—	47,355	—	—	—	—	—
Other Expenditures	—	—	—	—	—	6,482	—	—	—	—
Total Expenditures	36	391,339	131,443	36,574	2,969,723	103,774	5,066	150,373	31,498	75,731
Revenues Over (Under) Expenditures	983	(48,163)	429,291	(4,465)	147,307	(24,768)	3,743	(9,529)	10,903	(40,365)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	48,163	—	—	—	—	—	21,820	—	—
Operating Transfers Out	—	—	—	—	183,291	—	—	—	—	—
Total Other Financing Sources (Uses)	—	48,163	—	—	(183,291)	—	—	21,820	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$983	\$—	\$429,291	\$(4,465)	\$(35,984)	\$(24,768)	\$3,743	\$12,291	\$10,903	\$(40,365)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	March Joint Powers Authority	Marin City Community Services District	Marin County Flood Control and Water Conservation District	Marin County Hazardous and Solid Waste Joint Powers Authority Governmental Services	Marin County Lighting District	Marin County Open Space District	Marin County Resource Conservation District	Marin Emergency Radio Authority	Marin General Services Authority	Marin Schools Insurance Authority
	Local and Regional Planning or Development	Recreation and Park	Flood Control and Water Conservation	Governmental Services	Lighting and Lighting Maintenance	Recreation and Park	Resource Conservation	Governmental Services	Governmental Services	Self Insurance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$147,160	\$4,360,240	\$—	\$690,440	\$5,082,439	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	599,999	—	2,410,779	—	83,336	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	9,482	—	1,291	12,888	—	—	—	—
Licenses, Permits, and Franchises	173,007	102,446	—	2,206,759	—	—	—	—	68,237	—
Fines, Forfeits, and Penalties	5,965	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	340,030	—	108,699	45	7,232	40,868	660	12,262	4,154	104,451
Rents, Concessions, and Royalties	1,915,564	173,541	—	—	—	28,153	1,100	—	—	—
Intergovernmental										
Federal	9,827	—	—	—	—	—	541,117	—	—	—
State	—	513	180,367	—	3,582	1,187,904	54,664	—	233,466	—
Other Governmental Agencies	3,625,149	—	34,578	—	—	20,810	154,688	1,496,105	375,000	—
Charges for Current Services	1,945,514	265,522	—	—	—	3,800	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	9,319,848
Other Revenues	2,676,213	126,883	656,957	1,200	4	66,167	3,011	—	80,000	—
Total Revenues	11,291,268	816,065	7,761,102	2,208,004	785,885	6,443,029	755,240	1,508,367	760,857	9,424,299
Expenditures										
Salaries, Wages, and Benefits	2,111,434	530,834	—	—	—	3,281,283	154,673	—	—	—
Services and Supplies	1,795,280	510,552	5,015,649	2,286,495	245,112	1,709,356	630,009	1,384,967	790,091	2,825,056
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	6,550,980
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	14,659	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	3,571	—	—	—
Other Expenditures	2,220,271	—	17,246	—	568,125	735,119	—	—	—	—
Total Expenditures	6,126,985	1,041,386	5,047,554	2,286,495	813,237	5,725,758	788,253	1,384,967	790,091	9,376,036
Revenues Over (Under) Expenditures	5,164,283	(225,321)	2,713,548	(78,491)	(27,352)	717,271	(33,013)	123,400	(29,234)	48,263
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	300,000	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	1,032,815	—	—	—	—	518,182	—	54,835	—	—
Operating Transfers Out	1,032,815	—	—	—	—	518,182	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	300,000	—	54,835	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$5,164,283	\$(225,321)	\$2,713,548	\$(78,491)	\$(27,352)	\$1,017,271	\$(33,013)	\$178,235	\$(29,234)	\$48,263

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Marin Telecommunications Agency	Marin/Sonoma Mosquito and Vector Control District	Marinet Consortium Joint Powers Authority	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
	Governmental Services	Pest Control	Library Services	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Resource Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Parking
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$3,593,280	\$—	\$504,088	\$—	\$834,264	\$—	\$823	\$42,372	\$4,607
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	2,899,252	—	588,873	24,101	299,767	—	2,300	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	4,467	—	735	—	1,199	—	1	2,367	257
Licenses, Permits, and Franchises	3,487,835	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	3,921	48,469	2,502	476	—	1,528	5,343	60	5,649	199
Rents, Concessions, and Royalties	—	—	—	—	—	43,831	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	13,637	—	4	1
State	—	30,284	—	2,660	—	5,575	165,683	10	673	72
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	179,326	757,963	863,942	—	1,039,280	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	110	539,437	1	42,625	—	11,042	—	199	—	—
Total Revenues	3,491,866	7,294,515	760,466	2,003,399	24,101	2,236,486	184,663	3,393	51,065	5,136
Expenditures										
Salaries, Wages, and Benefits	—	4,607,391	197,899	1,817,898	—	1,660,194	193,068	—	—	—
Services and Supplies	278,642	2,687,383	567,364	199,293	20,089	504,294	165,766	1,908	13,066	2,318
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	40,000	—	40,000	—	—	—	—
Interest Expense	—	—	—	16,009	—	16,009	—	—	—	—
Fixed Assets	—	—	—	—	15,780	27,674	—	—	—	—
Other Expenditures	3,006,851	—	—	—	—	—	—	—	—	—
Total Expenditures	3,285,493	7,294,774	765,263	2,073,200	35,869	2,248,171	358,834	1,908	13,066	2,318
Revenues Over (Under) Expenditures	206,373	(259)	(4,797)	(69,801)	(11,768)	(11,685)	(174,171)	1,485	37,999	2,818
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	6,049	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	86,581	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	6,049	(86,581)	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$206,373	\$5,790	\$(91,378)	\$(69,801)	\$(11,768)	\$(11,685)	\$(174,171)	\$1,485	\$37,999	\$2,818

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Mariposa Public Utility District	Marshall Avenue Lighting District	Marvin-Chapel Cemetery District	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
	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Cemetery	Cemetery	Fire Protection	Recreation and Park	Fire Protection	Fire Protection	Ambulance Service
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$8,021	\$—	\$7,728	\$28,478	\$29,320	\$95,620	\$—	\$3,967	\$30,264	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,222	—	—	—	—	12,917	16,696	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	51	—	—	—	9	48	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	393	14	48	1,727	1,319	20,127	—	870	534	—
Rents, Concessions, and Royalties	—	—	—	1,925	—	—	—	—	—	—
Intergovernmental										
Federal	10,291	—	—	—	455	1,113	—	—	—	—
State	130	—	83	184	261	828	333,850	9,033	556	—
Other Governmental Agencies	621	—	—	827	—	—	—	—	—	11,830
Charges for Current Services	93,208	—	—	1,900	8,437	—	—	—	11,610	32,868
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	272	7,963	213	251,855	158	12,521	—	—
Total Revenues	112,664	1,236	8,131	43,055	40,005	369,543	346,925	43,096	43,012	44,698
Expenditures										
Salaries, Wages, and Benefits	48,259	—	3,133	1,500	25,628	185,190	—	2,500	5,192	—
Services and Supplies	47,057	1,100	2,042	51,709	11,236	82,587	338,844	43,661	36,088	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	11,513	—	—	—	—	—	—	—	—	—
Interest Expense	16,674	—	—	—	—	—	451	—	—	—
Fixed Assets	3,375	—	—	—	—	15,657	—	3,502	—	—
Other Expenditures	—	—	—	—	—	—	—	—	108	6,667
Total Expenditures	126,878	1,100	5,175	53,209	36,864	283,434	339,295	49,663	41,388	6,667
Revenues Over (Under) Expenditures	(14,214)	136	2,956	(10,154)	3,141	86,109	7,630	(6,567)	1,624	38,031
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(14,214)	\$136	\$2,956	\$(10,154)	\$3,141	\$86,109	\$7,630	\$(6,567)	\$1,624	\$38,031

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	McCloud Community Services District Fire Protection	McCloud Community Services District Library Services	McCloud Community Services District Lighting and Lighting Maintenance	McCloud Community Services District Recreation and Park	McCloud Community Services District Streets and Roads - Construction and Maintenance	McFarland Recreation and Park District Recreation and Park	McKinleyville Community Services District Recreation and Park	Meadow Valley Cemetery District Cemetery	Meadow Valley Fire Protection District Fire Protection	Meeks Bay Fire Protection District Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$8,198	\$321	\$1,125	\$2,250	\$2,250	\$573,318	\$474,379	\$7,889	\$54,759	\$556,558
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	119,773	6,576	—	45,628	—	—	209,068	—	—	639,721
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	16	1	2	5	5	1,942	6,759	12	96	5,133
Licenses, Permits, and Franchises	—	—	—	—	—	—	51,020	—	—	3,000
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	278	12	—	157	177	3,397	5,901	251	1,048	5,491
Rents, Concessions, and Royalties	—	—	—	4,060	—	—	59,917	—	400	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	173,375
State	124	5	17	34	34	5,166	8,175	123	3,227	12,208
Other Governmental Agencies	—	—	—	—	—	665	—	—	—	7,500
Charges for Current Services	—	—	21,481	—	41,984	223,075	367,132	—	—	9,008
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,005	—	879	—	114,480	26,964	2,025	6,686	12,459
Total Revenues	128,389	8,920	22,625	53,013	44,450	922,043	1,209,315	10,300	66,216	1,424,453
Expenditures										
Salaries, Wages, and Benefits	35,011	793	554	20,369	9,851	416,776	777,926	7,143	6,445	1,141,394
Services and Supplies	89,525	2,378	21,393	8,186	11,399	271,978	378,889	3,138	27,808	242,084
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	16,711	—	153,489	29,417	—	848	54,414
Other Expenditures	—	4,367	8,019	16,571	20,521	—	—	—	19,009	—
Total Expenditures	124,536	7,538	29,966	61,837	41,771	842,243	1,186,232	10,281	54,110	1,437,892
Revenues Over (Under) Expenditures	3,853	1,382	(7,341)	(8,824)	2,679	79,800	23,083	19	12,106	(13,439)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	278,376	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	(278,376)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$3,853	\$1,382	\$(7,341)	\$(8,824)	\$2,679	\$79,800	\$(255,293)	\$19	\$12,106	\$(13,439)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Mendocino Coast Recreation and Park District	Mendocino County Air Quality Management District	Mendocino County Flood Control and Water Conservation Improvement District	Mendocino County Resource Conservation District	Mendocino County Water Agency	Mendocino Fire Protection District	Mendocino-Little River Cemetery District	Menlo Park Fire Protection District	Menlo Park Lighting District	Merced Cemetery District
	Recreation and Park	Air Pollution Control	Flood Control and Water Conservation	Resource Conservation	Flood Control and Water Conservation	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$456,503	\$—	\$40,648	\$—	\$124,433	\$159,694	\$34,401	\$26,408,476	\$200,333	\$292,636
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	141,120	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	359	—	—	102	22	67,008	110,963	1,204
Licenses, Permits, and Franchises	—	287,564	—	—	—	—	—	631,861	—	—
Fines, Forfeits, and Penalties	—	54,479	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	628	3,208	330	673	(285)	1,919	352	161,314	21,995	24,627
Rents, Concessions, and Royalties	101,266	—	—	—	—	1,000	—	130,848	—	—
Intergovernmental										
Federal	—	17,000	—	497,697	—	—	—	1,027,754	—	—
State	—	607,208	1	365,506	3,347	1,697	552	2,245,017	1,324	4,148
Other Governmental Agencies	—	—	—	76,958	—	—	—	1,433,511	—	—
Charges for Current Services	971,001	7,750	347,550	5,222	5,564	—	—	87,310	—	340,017
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	231,233	33,740	—	6,611	5,252	4,312	11,330	112,588	—	9,761
Total Revenues	1,760,631	1,010,949	388,888	952,667	138,311	309,844	46,657	32,305,687	334,615	672,393
Expenditures										
Salaries, Wages, and Benefits	965,875	551,396	137,086	260,561	176,610	24,212	3,491	20,510,291	—	528,304
Services and Supplies	890,923	251,880	55,429	727,495	46,819	115,312	47,556	4,655,419	104,378	184,255
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	57,547	—	744	43,060	—	183,225	—	8,530
Other Expenditures	—	4,443	4,174	487	23,739	—	—	—	—	—
Total Expenditures	1,856,798	807,719	254,236	988,543	247,912	182,584	51,047	25,348,935	104,378	721,089
Revenues Over (Under) Expenditures	(96,167)	203,230	134,652	(35,876)	(109,601)	127,260	(4,390)	6,956,752	230,237	(48,696)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	51,301	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	119,880	—	—	—	—	—	—	950,100	—	—
Total Other Financing Sources (Uses)	(119,880)	—	—	—	—	—	—	(898,799)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(216,047)	\$203,230	\$134,652	\$(35,876)	\$(109,601)	\$127,260	\$(4,390)	\$6,057,953	\$230,237	\$(48,696)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Merced County Mosquito Abatement	Merced County Schools Insurance Group I	Merge Risk Management Joint Powers Authority	Meridian Fire Protection	Merquin Cemetery District	Merquin County Water District	Metro Wastewater JPA	Mt-Wuk-Sugar Pine Fire Protection District of Tuolumne County	Middle River Community Service District	Middletown Cemetery District
	Pest Control	Self Insurance	Self Insurance	Fire Protection	Cemetery	Drainage and Drainage Maintenance	Financing or Constructing Facilities	Fire Protection	Streets and Roads - Construction and Maintenance	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,624,066	\$—	\$—	\$201,733	\$28,034	\$83,803	\$—	\$148,432	\$—	\$106,927
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	61,397	—	66,697	—	215,410	12,994	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,146	110	361	—	56	—	583
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	11,675	210,133	244,695	9,276	646	8,027	131	1,900	57	3,503
Rents, Concessions, and Royalties	—	—	—	8,084	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	193	—	—	15,342	—	—
State	24,747	—	—	3,128	418	1,208	—	2,822	—	1,414
Other Governmental Agencies	3,748	—	—	13,860	—	—	210,000	—	—	—
Charges for Current Services	771,196	—	—	—	15,475	399,822	—	—	—	9,512
Self Insurance Contributions and Claim Adjustments	—	3,067,879	5,478,826	—	—	—	—	—	—	—
Other Revenues	—	501	115,528	13,989	15,667	61,520	—	21,191	—	—
Total Revenues	2,435,432	3,278,513	5,839,049	312,613	60,543	621,438	210,131	405,153	13,051	121,939
Expenditures										
Salaries, Wages, and Benefits	1,220,265	—	—	107,260	21,833	162,918	—	235,063	—	—
Services and Supplies	1,222,841	1,007,170	3,086,853	203,962	31,166	502,876	217,804	95,338	8,133	98,257
Self Insurance - Claims Paid	—	4,505,159	2,585,580	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	23,529	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	44,960	—	—	—	34,146	35,000	—	8,204	—	—
Other Expenditures	407	—	—	—	—	—	—	—	—	33,611
Total Expenditures	2,512,002	5,512,329	5,672,433	311,222	87,145	700,794	217,804	338,605	8,133	131,868
Revenues Over (Under) Expenditures	(76,570)	(2,233,816)	166,616	1,391	(26,602)	(79,356)	(7,673)	66,548	4,918	(9,929)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(76,570)	\$(2,233,816)	\$166,616	\$1,391	\$(26,602)	\$(79,356)	\$(7,673)	\$66,548	\$4,918	\$(9,929)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Middletown Lighting District Lighting and Lighting Maintenance	Midpeninsula Regional Open Space District Recreation and Park	Milford Fire Protection District Fire Protection	Mill Creek Lane Permanent Road Division District Streets and Roads - Construction and Maintenance	Millville Fire Protection District Fire Protection	Millville Masonic and Odd Fellows Cemetery District Cemetery	Mirabel Heights Permanent Road Division District Streets and Roads - Construction and Maintenance	Miraleste Recreation and Park District Recreation and Park	Miranda Community Services District Fire Protection	Mission Lighting District Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$13,163	\$27,092,724	\$—	\$10,700	\$27,918	\$61,188	\$1,226	\$154,896	\$—	\$5,843
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	14,863	—	13,642	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	414	—	—	—	—	—	—	—
Prior Year and Penalties	71	—	—	51	43	96	6	—	—	2
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	15,687	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	221	191,515	392	506	534	2,888	69	267	—	216
Rents, Concessions, and Royalties	—	955,244	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	71,074	9,469	—	—	—	—	—	—	—
State	173	240,407	6,736	104	534	1,335	12	916	—	40
Other Governmental Agencies	—	1,323,285	—	—	—	—	—	—	—	—
Charges for Current Services	—	289,259	—	—	6,091	3,320	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	196,283	2,995	—	1,872	26,194	—	—	7,556	—
Total Revenues	13,628	30,375,478	34,869	11,361	50,634	95,021	1,313	156,079	7,556	6,101
Expenditures										
Salaries, Wages, and Benefits	—	10,910,160	—	—	14,299	65,972	—	—	—	—
Services and Supplies	9,022	2,771,834	20,439	61	29,729	31,646	62	130,130	9,018	3,101
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	175,681	—	—	—	—	—	—	—	—
Interest Expense	—	277,865	—	—	—	—	—	—	—	—
Fixed Assets	37,295	11,595,242	10,786	—	—	12,922	—	—	2,133	—
Other Expenditures	—	—	—	—	—	424	—	—	—	—
Total Expenditures	46,317	25,730,782	31,225	61	44,028	110,964	62	130,130	11,151	3,101
Revenues Over (Under) Expenditures	(32,689)	4,644,696	3,644	11,300	6,606	(15,943)	1,251	25,949	(3,595)	3,000
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	850,000	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	7,520,944	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	16,825	—	—	3,595	—
Operating Transfers Out	—	—	—	—	—	16,825	—	—	—	—
Total Other Financing Sources (Uses)	—	(6,670,944)	—	—	—	—	—	—	3,595	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(32,689)	\$(2,026,248)	\$3,644	\$11,300	\$6,606	\$(15,943)	\$1,251	\$25,949	\$—	\$3,000

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Mission Oaks Recreation and Park District	Mission Resource Conservation District	Mission Village Maintenance District (San Joaquin)	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
	Recreation and Park	Resource Conservation	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Air Pollution Control	Self Insurance	Cemetery	Air Pollution Control	Resource Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,979,269	\$23,582	\$474	\$80,966	\$—	\$—	\$—	\$12,287	\$—	\$73,119
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	847,182	—	2,492	59,174	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	55,330	—	1	3,698	—	—	—	22	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	10,164	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	95,720	—
Revenue From Use of Money and Property										
Interest Income	46,078	4,657	41	519	—	28	4,694	496	41,779	1,033
Rents, Concessions, and Royalties	55,773	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	413,722	1	6	31,951	—	44,892	—	124	500,279	765,927
Other Governmental Agencies	62,022	1,161,139	—	—	—	34,400	—	—	—	101,549
Charges for Current Services	673,840	57,535	—	—	330,247	47	—	—	6,766,532	25,606
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	242,989	—	—	—
Other Revenues	67,481	—	561	—	—	—	—	11,850	17,071	—
Total Revenues	4,200,697	1,246,914	3,575	176,308	330,247	89,531	247,683	24,779	7,421,381	967,234
Expenditures										
Salaries, Wages, and Benefits	2,333,941	456,479	—	—	—	64,137	—	—	4,530,391	139,477
Services and Supplies	1,407,997	824,316	2,147	176,131	354,742	15,241	43,516	8,803	1,103,219	770,738
Self Insurance - Claims Paid	—	—	—	—	—	—	202,064	—	—	—
Debt Service										
Retirement of Long-Term Debt	10,000	—	—	—	—	—	—	—	172,288	—
Interest Expense	—	—	—	—	—	—	—	—	37,396	—
Fixed Assets	251,434	—	—	—	—	—	—	—	232,417	—
Other Expenditures	1,735	—	—	—	—	—	—	—	771,429	—
Total Expenditures	4,005,107	1,280,795	2,147	176,131	354,742	79,378	245,580	8,803	6,847,140	910,215
Revenues Over (Under) Expenditures	195,590	(33,881)	1,428	177	(24,495)	10,153	2,103	15,976	574,241	57,019
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	24,495	—	—	—	569,363	—
Operating Transfers Out	—	—	—	—	—	—	—	—	569,363	—
Total Other Financing Sources (Uses)	—	—	—	—	24,495	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$195,590	\$(33,881)	\$1,428	\$177	\$—	\$10,153	\$2,103	\$15,976	\$574,241	\$57,019

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Mokelumne Hill Cemetery District	Mokelumne Hill Fire Protection District	Mokelumne Hill Lighting District	Mokelumne Hill Veterans Memorial District	Mokelumne 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
	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Memorial	Fire Protection	Fire Protection	Library Services	Resource Conservation	Fire Protection	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$10,217	\$64,233	\$6,815	\$8,979	\$490,126	\$18,786	\$880,002	\$—	\$38,204	\$75,695
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	438,894	—	—	—	12,744	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	5	35	3	—	—	—	33,723	—	80	45,262
Licenses, Permits, and Franchises	—	—	—	—	13,910	3,386	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,186	2,269	945	(40)	1,083	996	12,072	510	2,095	15,075
Rents, Concessions, and Royalties	—	—	—	4,070	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	337,459	—	—	—	—	—
State	145	39,312	97	29,159	6,097	50	20,257	—	915	499
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,170	46,258	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	5,434	—	89,452	—	9,300	103,936	—	—	—
Total Revenues	12,723	157,541	7,860	131,620	1,287,569	32,518	1,049,990	510	54,038	136,531
Expenditures										
Salaries, Wages, and Benefits	—	24,999	—	—	908,442	—	901,139	—	7,408	—
Services and Supplies	17,540	34,742	5,932	40,444	171,507	13,621	239,799	2,184	24,770	29,655
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	25,802	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	335,131	—	106,627	376,414	23,700	—	—	—	—
Other Expenditures	—	43,335	—	—	—	6,493	137,950	450	—	—
Total Expenditures	17,540	464,009	5,932	147,071	1,456,363	43,814	1,278,888	2,634	32,178	29,655
Revenues Over (Under) Expenditures	(4,817)	(306,468)	1,928	(15,451)	(168,794)	(11,296)	(228,898)	(2,124)	21,860	106,876
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	772	—	—	150,000	—	—	—
Operating Transfers Out	—	—	—	—	—	—	150,000	—	—	—
Total Other Financing Sources (Uses)	—	—	—	772	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(4,817)	\$(306,468)	\$1,928	\$(14,679)	\$(168,794)	\$(11,296)	\$(228,898)	\$(2,124)	\$21,860	\$106,876

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Monte Cristo Permanent Road Division	Monte Rio Fire Protection District	Monte Rio Lighting District	Monte Rio Recreation and Park District	Monte Rosa Permanent Road Division No. 1 District	Monte Vista County Water District Facilities Corporation	Montecito Fire Protection District	Monterey Bay Area Insurance Fund	Monterey Bay Unified Air Pollution Control District	Monterey County Liability and Property Self-Insurance Authority Self Insurance
	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Fire Protection	Self Insurance	Air Pollution Control	
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,830	\$253,456	\$42,580	\$99,360	\$1,547	\$—	\$12,934,966	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	9	1,610	372	—	9	—	4,655	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	3,477,718	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	203,535	—
Revenue From Use of Money and Property										
Interest Income	311	2,914	1,616	(287)	84	—	30,073	69,039	86,576	10,248
Rents, Concessions, and Royalties	—	—	—	88,263	—	—	47,634	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	380,455	—	361,155	—
State	25	3,335	763	1,757	17	—	178,726	—	7,944,918	—
Other Governmental Agencies	—	842	7,464	—	43	—	—	—	176,288	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	4,528,486	—	3,499,762
Other Revenues	—	1,392	—	12,335	—	—	221,399	404,805	172,663	—
Total Revenues	4,175	263,549	52,795	201,428	1,700	—	13,797,908	5,002,330	12,422,853	3,510,010
Expenditures										
Salaries, Wages, and Benefits	—	44,150	—	63,742	—	—	14,295,208	—	4,444,501	—
Services and Supplies	—	192,556	43,127	145,245	62	—	1,340,931	729,203	903,110	2,878,538
Self Insurance - Claims Paid	—	—	—	—	—	—	—	1,813,263	—	719,703
Debt Service										
Retirement of Long-Term Debt	—	44,935	—	—	—	—	—	190,000	2,465,916	—
Interest Expense	—	4,966	—	—	—	—	—	37,675	35,633	—
Fixed Assets	—	19,327	—	—	—	—	346,283	—	87,834	—
Other Expenditures	—	—	—	—	—	—	—	644,280	5,207,085	—
Total Expenditures	—	305,934	43,127	208,987	62	—	15,982,422	3,414,421	13,144,079	3,598,241
Revenues Over (Under) Expenditures	4,175	(42,385)	9,668	(7,559)	1,638	—	(2,184,514)	1,587,909	(721,226)	(88,231)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	10,158,425	3,520,000	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	6,000	—	50,000	—	—	331	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	83,972	—	—	—
Operating Transfers Out	—	—	—	—	—	10,158,425	1,912,485	—	—	—
Total Other Financing Sources (Uses)	—	6,000	—	50,000	—	—	1,691,818	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$4,175	\$(36,385)	\$9,668	\$42,441	\$1,638	\$—	\$(492,696)	\$1,587,909	\$(721,226)	\$(88,231)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Monterey County Local Agencies Insurance Authority	Monterey County Resource Conservation District	Monterey County Schools Insurance Group	Monterey County Schools Workers Compensation Joint Powers Agency	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)
	Self Insurance	Resource Conservation	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$1,750,450	\$583	\$2,661,362	\$1,329,125	\$464,497	\$616,200
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	4,982,661	577	1,010,970	—	325,887	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	100,843	3	157,834	64,982	—	4,449
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	296,735	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	53,554	729	41,480	110,933	46,806	23	139,949	3,232	4,742	3,996
Rents, Concessions, and Royalties	—	—	—	—	141,833	—	39,446	—	—	9,000
Intergovernmental										
Federal	—	81,596	—	—	15,922	—	—	—	—	—
State	—	351,916	—	—	380,474	9	1,535,461	8,539	5,757	7,024
Other Governmental Agencies	—	—	—	—	—	278	430,011	—	—	—
Charges for Current Services	—	—	—	—	6,904,920	—	75,360	3,048,993	112,329	—
Self Insurance Contributions and Claim Adjustments	617,654	—	77,087,052	9,157,379	—	—	—	—	—	—
Other Revenues	—	—	36,791	—	6,652	—	—	2,175,499	21,053	84,110
Total Revenues	671,208	434,241	77,165,323	9,268,312	14,330,561	1,473	6,050,393	6,927,105	934,265	724,779
Expenditures										
Salaries, Wages, and Benefits	—	233,095	959,244	1,523,782	5,513,175	—	2,064,438	2,434,118	810,496	241,681
Services and Supplies	121,673	146,567	11,130,512	1,457,515	5,607,855	2,245	1,043,956	4,345,376	151,588	153,333
Self Insurance - Claims Paid	662,975	—	58,678,176	6,244,892	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	539,676	—	—	—
Interest Expense	—	—	—	—	—	—	104,495	—	—	—
Fixed Assets	—	—	—	—	—	—	2,411,870	62,791	—	505,699
Other Expenditures	—	22,929	47,803	—	1,855,020	—	—	—	—	8,005
Total Expenditures	784,648	402,591	70,815,735	9,226,189	12,976,050	2,245	6,164,435	6,842,285	962,084	908,718
Revenues Over (Under) Expenditures	(113,440)	31,650	6,349,588	42,123	1,354,511	(772)	(114,042)	84,820	(27,819)	(183,939)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	81,394	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	16,198	—	—	—
Other Financing (Uses)	—	—	—	—	2,200,774	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	646,271	100,000	—
Total Other Financing Sources (Uses)	—	—	—	—	(2,200,774)	—	97,592	(646,271)	(100,000)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(113,440)	\$31,650	\$6,349,588	\$42,123	\$(846,263)	\$(772)	\$(16,450)	\$(561,451)	\$(127,819)	\$(183,939)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Monticello Cemetery District	Mootamai Municipal Water District	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
	Cemetery	Fire Protection	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$38,518	\$15,892	\$1,717	\$769	\$16,701,594	\$183,187	\$1,550,225	\$—	\$521,751	\$82,371
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	2,982	980	—	3,533,099	1,457,675	1,013,881	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4	—	2	1	—	414	2,761	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,730	289	55	33	4,463	86,596	112,253	26,601	—	631
Rents, Concessions, and Royalties	—	—	—	—	—	—	894,155	—	4,992	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	132	137	21	10	190,681	3,040	25,590	—	1,281	1,283
Other Governmental Agencies	—	—	—	—	1,328,818	713,591	770,253	103,400	—	—
Charges for Current Services	3,603	—	—	—	1,392,548	1,399,413	8,881,705	235,504	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,450	—	367	200	—	4,561	112,775	(11,124)	—	—
Total Revenues	47,437	16,318	5,144	1,993	19,618,104	5,923,901	13,807,392	1,368,262	528,024	84,285
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	14,079,227	1,090,844	5,846,945	548,156	343,976	56,959
Services and Supplies	50,269	21,164	3,848	1,375	1,933,744	4,618,852	4,488,903	349,125	159,421	29,403
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	1,179,888	—	—	—	22,893	—
Interest Expense	—	—	—	—	1,374,534	—	—	—	1,734	—
Fixed Assets	—	—	—	—	—	—	1,893,399	209,800	—	—
Other Expenditures	—	—	—	—	1,149,290	—	549,900	10,700	—	—
Total Expenditures	50,269	21,164	3,848	1,375	19,716,683	5,709,696	12,779,147	1,117,781	528,024	86,362
Revenues Over (Under) Expenditures	(2,832)	(4,846)	1,296	618	(98,579)	214,205	1,028,245	250,481	—	(2,077)
Financing Sources (Uses)										
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	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(2,832)	\$(4,846)	\$1,296	\$618	\$(98,579)	\$214,205	\$1,028,245	\$250,481	\$—	\$(2,077)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Morongo Valley Community Services District	Morongo Valley Community Services District	Morro Hills Community Services District	Mortara Circle Community Services District	Mosquito and Vector Management District of Santa Barbara County Pest Control	Mosquito Fire Protection District	Mountain Gate Community Services District	Mountain House Community Services District	Mountain House Community Services District	Mountain House Community Services District
	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance		Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Police Protection and Personal Safety
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$2,835	\$51,923	\$66,327	\$3,963	\$335,929	\$118,061	\$—	\$—	\$1,919,821	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	11,400	462,895	192,519	—	44,042	—	1,443,621
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	272	—	5,069	—	—	2,033	—
Licenses, Permits, and Franchises	—	—	—	—	—	2,639	—	—	222,970	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	—	200	136	4,675	630	429	445	20,674	—
Rents, Concessions, and Royalties	—	4,991	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	40	—	—	—	—	—
State	1,281	1,281	772	46	2,414	1,346	21,741	—	24,614	—
Other Governmental Agencies	—	—	415	—	9,026	22,430	—	—	—	—
Charges for Current Services	—	188,876	—	—	—	—	1,210	—	1,091,359	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	121,194	12,182	11,183	—	11,432	—
Total Revenues	4,116	247,071	67,714	15,817	936,173	354,876	34,563	44,487	3,292,903	1,443,621
Expenditures										
Salaries, Wages, and Benefits	—	41,516	—	—	629,022	189,118	15,848	—	1,507,616	—
Services and Supplies	4,116	205,555	44,745	4,462	302,956	97,628	80,532	9,534	1,325,518	2,986,079
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	50,919	16,834	—	—	—
Interest Expense	—	—	—	—	—	18,118	5,444	—	—	—
Fixed Assets	—	—	—	—	—	4,116	71,618	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	4,116	247,071	44,745	4,462	931,978	359,899	190,276	9,534	2,833,134	2,986,079
Revenues Over (Under) Expenditures	—	—	22,969	11,355	4,195	(5,023)	(155,713)	34,953	459,769	(1,542,458)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	38,420	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	119,621	—	64,405	1,542,458
Operating Transfers Out	—	—	—	—	—	—	—	—	969,730	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	158,041	—	(905,325)	1,542,458
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$—	\$22,969	\$11,355	\$4,195	\$(5,023)	\$2,328	\$34,953	\$(445,556)	\$—

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Mountain House Community Services District	Mountain House Community Services District	Mountain Meadows Community Services District	Mountain Valley Emergency Medical Services Agency	Mountain View Avenue-Lagunitas Permanent Road Division	Mountain View Fire Protection District	Mountain View Shoreline Regional Park Community Recreation and Park	Mountains Conservation and Education Authority Resource Conservation	Mountains Recreation and Conservation Authority Recreation and Park	Mt. Diablo Health Care District
	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Fire Protection				Health
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$21,581	\$—	\$1,787	\$78,026	\$24,738,000	\$—	\$—	\$223,370
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	251,764	3,220,947	130,857	—	—	65,129	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	6,446	—	4	350	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	2,527,785	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	2,712,761	—
Revenue From Use of Money and Property										
Interest Income	—	8,946	2,549	13,706	78	760	841,000	15	10,733	5,937
Rents, Concessions, and Royalties	2,960	—	—	—	—	—	—	—	1,151,395	—
Intergovernmental										
Federal	—	—	—	—	—	39	—	—	500,944	—
State	—	—	202	317,939	12	1,255	—	—	5,781,000	3,180
Other Governmental Agencies	—	—	41,368	—	—	—	—	—	7,226,140	—
Charges for Current Services	11,099	5,830	—	330,738	—	5,718	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	566,611	—	151	102,000	—	1,693,386	30,000
Total Revenues	265,823	3,235,723	203,003	1,228,994	1,881	151,428	25,681,000	15	21,604,144	262,487
Expenditures										
Salaries, Wages, and Benefits	—	—	43,674	677,641	—	—	2,122,000	—	7,980,642	1,084
Services and Supplies	676,007	814,118	101,361	408,511	—	85,758	6,454,000	—	4,999,999	64,410
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	8,396	—	—	—	—	—	245,775	—
Interest Expense	—	—	4,609	—	—	—	—	—	21,290	—
Fixed Assets	—	—	10,456	—	—	—	4,000	—	9,747,120	—
Other Expenditures	—	—	—	—	—	—	6,125,000	—	557,124	126,987
Total Expenditures	676,007	814,118	168,496	1,086,152	—	85,758	14,705,000	—	23,551,950	192,481
Revenues Over (Under) Expenditures	(410,184)	2,421,605	34,507	142,842	1,881	65,670	10,976,000	15	(1,947,806)	70,006
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	966,000	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	2,490,000	—	—	—
Operating Transfers In	410,184	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	1,793,395	—	—	—	—	4,941,000	—	—	—
Total Other Financing Sources (Uses)	410,184	(1,793,395)	—	—	—	—	(6,465,000)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$628,210	\$34,507	\$142,842	\$1,881	\$65,670	\$4,511,000	\$15	\$(1,947,806)	\$70,006

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Mt. San Jacinto Winter Park Authority Recreation and Park	Mt. Shasta Fire Protection District Fire Protection	Mt. Shasta Recreation and Park District Recreation and Park	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	Municipal Pooling Authority Self Insurance	Murphys Cemetery District Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$234,325	\$358,047	\$36,686	\$—	\$123,981	\$—	\$—	\$—	\$42,994
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	53,709	—	—	31,556	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	519	784	(21)	—	—	—	—	—	22
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	59,213	2,271	(554)	190	—	947	—	—	896,344	2,427
Rents, Concessions, and Royalties	1,706,204	—	29,940	1,700	—	—	7,010	—	168,000	—
Intergovernmental										
Federal	—	103,378	—	—	—	—	—	—	—	—
State	—	4,749	7,272	246	—	13,776	—	—	—	709
Other Governmental Agencies	85,890	—	—	—	—	—	—	—	—	—
Charges for Current Services	9,329,976	—	199,870	10,194	—	—	—	—	—	13,325
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	9,857,748	—
Other Revenues	—	400	32,083	5,027	64,322	40,000	7,089	—	390,211	6,632
Total Revenues	11,181,283	399,351	627,442	54,022	95,878	178,704	14,099	—	11,312,303	66,109
Expenditures										
Salaries, Wages, and Benefits	4,681,823	180,233	460,340	27,128	3,150	11,841	14,850	6,042	2,056,288	16,883
Services and Supplies	4,020,798	269,066	188,914	24,881	13,406	15,251	17,597	3,372	880,805	14,364
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	7,997,271	—
Debt Service										
Retirement of Long-Term Debt	—	25,393	—	—	—	—	—	—	—	—
Interest Expense	—	20,974	—	—	—	—	—	—	—	—
Fixed Assets	330,534	35,335	8,018	—	104,755	50,380	—	—	27,128	—
Other Expenditures	—	—	—	—	—	—	—	—	5,731,235	—
Total Expenditures	9,033,155	531,001	657,272	52,009	121,311	77,472	32,447	9,414	16,692,727	31,247
Revenues Over (Under) Expenditures	2,148,128	(131,650)	(29,830)	2,013	(25,433)	101,232	(18,348)	(9,414)	(5,380,424)	34,862
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	953,038	—	17,956	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	18,348	9,414	—	—
Operating Transfers Out	—	—	—	—	—	267,790	—	—	—	—
Total Other Financing Sources (Uses)	(953,038)	—	(17,956)	—	—	(267,790)	18,348	9,414	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,195,090	\$(131,650)	\$(47,786)	\$2,013	\$(25,433)	\$(166,558)	\$—	\$—	\$(5,380,424)	\$34,862

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Murphys Fire Protection District	Murphys Lighting District	Murrieta Community Services District	Murrieta Fire Protection District	Murrieta Valley Cemetery District	Myers Fire Protection District	Myers Flat Maintenance District (Humboldt)	Mystic Mine Road Community Services District	Napa County Flood Control and Water Conservation District	Napa County Flood Protection and Watershed Authority
	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Flood Control and Water Conservation	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$201,434	\$38,522	\$—	\$7,245,650	\$193,904	\$13,445	\$1,651	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	7,835,312	1,418,291	—	—	—	6,480	1,056,667	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	108	21	46,557	494,226	475	120	14	—	4,481	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	21,860	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	7,317	4,460	56,027	109,301	4,028	86	—	46	322,229	428,968
Rents, Concessions, and Royalties	—	—	82,141	69,824	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	87,400	—	—	—	—	—	—
State	95,038	551	—	269,955	4,905	228	27	—	20,881,381	6,523,061
Other Governmental Agencies	—	—	—	—	4,698	—	—	—	923,783	—
Charges for Current Services	25,093	—	578,105	128,250	162,390	—	—	—	7,523,808	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	12,017	—	6,414	24,000	782	—	—	—	—	—
Total Revenues	341,007	43,554	8,604,556	9,868,757	371,182	13,879	1,692	6,526	30,712,349	6,952,029
Expenditures										
Salaries, Wages, and Benefits	92,633	—	1,952,222	9,356,985	245,342	1,610	—	—	—	—
Services and Supplies	186,669	21,551	6,491,918	1,795,801	92,146	12,306	239	8,024	9,431,204	77,578
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	29,540	—	—	—	—	—	—	—	2,349,589	—
Interest Expense	7,907	—	—	—	—	—	—	—	910,719	—
Fixed Assets	11,930	—	31,880	59,945	7,638	—	—	—	3,053,967	—
Other Expenditures	—	—	118,095	300,450	—	—	3	—	—	—
Total Expenditures	328,679	21,551	8,594,115	11,513,181	345,126	13,916	242	8,024	15,745,479	77,578
Revenues Over (Under) Expenditures	12,328	22,003	10,441	(1,644,424)	26,056	(37)	1,450	(1,498)	14,966,870	6,874,451
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	6,183,162
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	(6,183,162)
Revenues/Sources Over (Under) Expenditures/Uses	\$12,328	\$22,003	\$10,441	\$(1,644,424)	\$26,056	\$(37)	\$1,450	\$(1,498)	\$14,966,870	\$691,289

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Napa County Mosquito Abatement District	Napa County Regional Park and Open Space District	Napa County Resource Conservation District	Nashville Trails Community Services District	Natomas Fire Protection District	Net Six Joint Powers Authority	Nevada Cemetery District	Nevada County Consolidated Fire District	Nevada County Resource Conservation District	Nevada-Sierra In-Home Supportive Services Public Authority Governmental Services
	Pest Control	Recreation and Park	Resource Conservation	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Cemetery	Fire Protection	Resource Conservation	
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,058,187	\$—	\$246,461	\$—	\$1,787,361	\$—	\$325,654	\$2,373,906	\$198,605	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	827,739	—	—	22,200	—	—	—	1,593,106	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	5,632	—	36	207	54,598	—	186	—	129	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	6,338	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	18,636	800	5,121	132	2,903	344	1,142	(234)	1,895	1,292
Rents, Concessions, and Royalties	—	9,973	—	—	—	—	—	15,396	—	—
Intergovernmental										
Federal	—	—	10,878	—	—	—	—	—	—	—
State	5,964	172,072	312,089	—	26,573	—	3,881	254,709	2,214	—
Other Governmental Agencies	—	744,710	793,526	—	—	—	—	—	—	—
Charges for Current Services	97,654	—	139,413	—	—	118,032	76,138	63,580	—	1,191,772
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,418	1,400	41,193	—	—	—	—	332,633	134,125	5,373
Total Revenues	2,015,230	928,955	1,548,717	22,539	1,871,435	118,376	407,001	4,639,434	336,968	1,198,437
Expenditures										
Salaries, Wages, and Benefits	1,031,535	—	674,862	—	—	—	209,548	4,076,309	98,375	372,712
Services and Supplies	839,746	587,560	744,513	25,488	3,043,412	78,336	136,470	355,367	220,986	833,578
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	263,636	—	—
Interest Expense	—	—	—	—	—	—	—	25,414	—	—
Fixed Assets	38,293	—	5,778	—	—	142,668	192,955	6,636	459,669	—
Other Expenditures	—	—	—	—	—	—	—	281,556	—	260
Total Expenditures	1,909,574	587,560	1,425,153	25,488	3,043,412	221,004	538,973	5,008,918	779,030	1,206,550
Revenues Over (Under) Expenditures	105,656	341,395	123,564	(2,949)	(1,171,977)	(102,628)	(131,972)	(369,484)	(442,062)	(8,113)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	42,108	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	42,108	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$105,656	\$341,395	\$123,564	\$(2,949)	\$(1,171,977)	\$(102,628)	\$(131,972)	\$(327,376)	\$(442,062)	\$(8,113)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	New Jerusalem Drainage District (San Joaquin) Drainage and Maintenance	New Mariposa Drainage District (San Joaquin) Drainage and Maintenance	Newberry Community Services District Fire Protection	Newberry Community Services District Lighting and Maintenance	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 Maintenance	Newman Drainage District (Stanislaus) Drainage and Maintenance	Newville Cemetery District Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$60,756	\$3,672	\$107,671	\$1,994	\$89,726	\$1,034,750	\$172,624	\$8,376	\$—	\$564
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	15,078	—	44,064	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	10,010	186	8,342	165	—	(4)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	4,949	363	5,706	—	—	126,694	8,211	1,102	3,913	74
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	50,350	—	—	—
State	741	46	1,630	30	1,358	11,054	1,909	83	—	6
Other Governmental Agencies	—	—	—	—	—	—	13,196	—	—	—
Charges for Current Services	—	—	9,944	—	1,137	253,677	136,643	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,450	—	—	—	7,565	—	—	50
Total Revenues	66,446	4,081	136,411	2,210	100,563	1,426,340	405,576	9,557	47,977	694
Expenditures										
Salaries, Wages, and Benefits	—	—	28,341	3,190	34,560	538,284	232,684	—	—	—
Services and Supplies	9,740	84	81,270	5,508	68,350	139,874	234,724	4,205	13,590	510
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	22,344	—	25,000	—
Interest Expense	—	—	—	—	—	—	3,605	—	18,377	—
Fixed Assets	—	—	—	—	—	11,522	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	9,740	84	109,611	8,698	102,910	689,680	493,357	4,205	56,967	510
Revenues Over (Under) Expenditures	56,706	3,997	26,800	(6,488)	(2,347)	736,660	(87,781)	5,352	(8,990)	184
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	200,000	100,000	—	—	—	—	—	—
Operating Transfers Out	26,349	—	—	—	300,000	—	—	—	—	—
Total Other Financing Sources (Uses)	(26,349)	—	200,000	100,000	(300,000)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$30,357	\$3,997	\$226,800	\$93,512	\$(302,347)	\$736,660	\$(87,781)	\$5,352	\$(8,990)	\$184

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Nipomo Community Services District Lighting and Lighting Maintenance	Nipomo Lighting District Lighting and Lighting Maintenance	No-Mans Land Fire Protection District Fire Protection	North Bay Cooperative Library District Library Services	North Bay Schools Insurance Authority Self Insurance	North Central Fire Protection District Ambulance Service
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$18,366	\$—	\$25,347	\$13,070	\$—	\$30,993	\$6,086	\$—	\$—	\$654,068
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	11,634	215,791	—	—	—	22,089	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1	—	—	—	—	(62)	15	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	4,560	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,035	1,274	—	57	165	1,780	537	4,504	589,046	13,621
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	69,716	50,270
Intergovernmental										
Federal	4	—	—	—	—	—	—	—	—	153
State	278	—	222	115	—	265	6	—	—	8,899
Other Governmental Agencies	—	—	—	—	—	—	2	—	—	743
Charges for Current Services	6,266	—	—	—	18,904	1,882	—	572,150	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	17,205,012	—
Other Revenues	—	—	81,828	—	—	—	—	—	6,899	—
Total Revenues	25,950	12,908	323,188	13,242	19,069	34,858	33,295	576,654	17,870,673	727,754
Expenditures										
Salaries, Wages, and Benefits	—	—	232,807	—	—	4,391	—	622,577	1,703,622	36,896
Services and Supplies	28,213	7,536	137,247	—	22,271	14,771	31,162	25,086	2,713,205	598,527
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	10,619,477	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	7,944
Interest Expense	—	—	—	—	—	—	—	—	—	20,434
Fixed Assets	—	—	—	—	—	—	—	—	16,094	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	28,213	7,536	370,054	—	22,271	19,162	31,162	647,663	15,052,398	663,801
Revenues Over (Under) Expenditures	(2,263)	5,372	(46,866)	13,242	(3,202)	15,696	2,133	(71,009)	2,818,275	63,953
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	13,245	—	—	—	—	—	48,492
Total Other Financing Sources (Uses)	—	—	—	(13,245)	—	—	—	—	—	(48,492)
Revenues/Sources Over (Under) Expenditures/Uses	\$(2,263)	\$5,372	\$(46,866)	\$(3)	\$(3,202)	\$15,696	\$2,133	\$(71,009)	\$2,818,275	\$15,461

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	North Central Fire Protection District	North Coast Emergency Medical Services District	North Coast Schools Insurance Group	North Coast Schools Medical Insurance Group	North Coast Unified Air Quality Management District	North County Cemetery District	North County Dispatch Joint Powers Agency	North County Fire Protection District (Monterey)	North County Fire Protection District (San Diego)	North County Library Authority
	Fire Protection	Health	Self Insurance	Self Insurance	Air Pollution Control	Cemetery	Governmental Services	Fire Protection	Fire Protection	Library Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$5,540,517	\$—	\$—	\$—	\$—	\$551,464	\$—	\$3,968,533	\$11,107,462	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	1,034,625
Prior Year and Penalties	—	—	—	—	—	—	—	198,133	—	—
Licenses, Permits, and Franchises	49,404	—	—	—	634,800	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	127,450	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	81,804	551	40,871	51,990	43,142	1,859	13,197	7,329	44,174	1,311
Rents, Concessions, and Royalties	7,013	—	—	—	—	19,260	—	—	—	—
Intergovernmental										
Federal	1,302	—	—	—	—	—	41,985	101,662	—	—
State	76,262	207,545	—	—	3,975,432	—	—	110,774	103,930	—
Other Governmental Agencies	2,387	182,844	—	—	—	82,831	66,699	—	251,388	—
Charges for Current Services	—	15,948	—	—	—	348,774	3,216,163	36,816	1,570,782	—
Self Insurance Contributions and Claim Adjustments	—	—	5,583,597	31,356,584	—	—	—	—	—	—
Other Revenues	311	17,500	—	28,494	270,703	38,000	858	1,092,176	—	—
Total Revenues	5,759,000	424,388	5,624,468	31,437,068	5,051,527	1,042,188	3,338,902	5,515,423	13,077,736	1,035,936
Expenditures										
Salaries, Wages, and Benefits	362,941	358,205	—	—	1,244,742	704,435	2,472,405	4,266,356	12,339,699	473,730
Services and Supplies	5,165,116	102,825	5,241,475	2,955,548	3,032,504	348,764	618,489	4,174,736	2,718,140	92,811
Self Insurance - Claims Paid	—	—	300,787	29,149,414	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	68,582	—	—	—	—	68,651	—	—	37,510	—
Interest Expense	176,411	—	—	—	—	86,366	—	—	53,859	—
Fixed Assets	—	3,064	—	—	305,931	—	196,798	124,872	58,857	—
Other Expenditures	—	—	—	—	15,564	—	—	—	—	—
Total Expenditures	5,773,050	464,094	5,542,262	32,104,962	4,598,741	1,208,216	3,287,692	8,565,964	15,208,065	566,541
Revenues Over (Under) Expenditures	(14,050)	(39,706)	82,206	(667,894)	452,786	(166,028)	51,210	(3,050,541)	(2,130,329)	469,395
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	3,432,389	2,200,000	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	48,492	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	48,492	—	—	—	—	—	—	3,432,389	2,200,000	—
Revenues/Sources Over (Under) Expenditures/Uses	\$34,442	\$(39,706)	\$82,206	\$(667,894)	\$452,786	\$(166,028)	\$51,210	\$381,848	\$69,671	\$469,395

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	North County Lighting District	North County Public Recreation District	North Highlands Recreation and Park District	North Humboldt Recreation and Park District	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) Lighting and Lighting Maintenance
	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Recreation and Park	Cemetery	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$393,663	\$174,718	\$939,219	\$149,363	\$431,901	\$—	\$—	\$—	\$—	\$837
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	1,123	6,952	2,422	4,600
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	143	7,016	—	—	1,215	—	—	—	—	1
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	481	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,314	11	2,233	3,092	82,257	492,397	2	—	22	51
Rents, Concessions, and Royalties	—	46,716	130,063	—	—	820,000	—	—	—	—
Intergovernmental										
Federal	75	47,558	—	—	—	—	—	—	—	—
State	2,713	603,849	66,986	2,449	3,924	—	—	—	—	10
Other Governmental Agencies	—	281,555	—	—	3,047	—	—	—	—	—
Charges for Current Services	—	232,106	137,279	479,812	348,265	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	9,085	—	223,430	7,075	280,116	—	—	780	—	1,721
Total Revenues	406,993	1,393,529	1,499,210	641,791	1,151,206	1,312,397	1,125	7,732	2,444	7,220
Expenditures										
Salaries, Wages, and Benefits	—	353,410	934,630	320,925	459,853	—	—	—	—	—
Services and Supplies	392,726	361,849	548,822	374,410	123,149	104	1,094	24,410	4,730	4,463
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	820,000	—	—	—	—
Interest Expense	—	—	—	—	—	492,294	—	—	—	—
Fixed Assets	—	481,590	200,831	—	—	—	—	—	—	—
Other Expenditures	—	—	—	4,084	99,096	955,750	—	253	—	—
Total Expenditures	392,726	1,196,849	1,684,283	699,419	682,098	2,268,148	1,094	24,663	4,730	4,463
Revenues Over (Under) Expenditures	14,267	196,680	(185,073)	(57,628)	469,108	(955,751)	31	(16,931)	(2,286)	2,757
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$14,267	\$196,680	\$(185,073)	\$(57,628)	\$469,108	\$(955,751)	\$31	\$(16,931)	\$(2,286)	\$2,757

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	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)
	Recreation and Park	Self Insurance	Fire Protection	Ambulance Service	Fire Protection	Recreation and Park	Self Insurance	Resource Conservation	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$5,720,401	\$—	\$117,555	\$2,906,269	\$1,245,545	\$513,691	\$—	\$—	\$13,760	\$5,645
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	425,334	—	—	1,751,341	750,577	—	—	—	19,792	4,620
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	626,805	—	—	—	—	—
Prior Year and Penalties	16,287	—	75	—	—	—	—	—	—	7
Licenses, Permits, and Franchises	—	—	—	—	(142,968)	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	75,179	27,534	560	62,181	26,649	34,327	14,830	1,968	218	154
Rents, Concessions, and Royalties	53,804	—	—	—	—	—	—	5,740	—	—
Intergovernmental										
Federal	249,660	—	—	325,050	139,306	—	—	—	—	—
Slate	1,006,301	—	24,269	32,259	13,825	135,872	—	118,850	150	70
Other Governmental Agencies	—	—	21,664	—	—	—	—	—	—	—
Charges for Current Services	7,949,559	—	—	1,155,473	402,219	781,267	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	2,944,260	—	—	—	—	9,675,785	—	—	—
Other Revenues	635,106	—	64,628	34,103	14,619	—	192	—	—	3,395
Total Revenues	16,131,631	2,971,794	228,751	6,266,676	3,076,577	1,465,157	9,690,807	126,558	33,920	13,891
Expenditures										
Salaries, Wages, and Benefits	5,213,492	—	80,551	4,670,662	2,001,711	753,840	—	128,601	—	—
Services and Supplies	2,957,071	2,691,565	105,142	953,953	987,066	586,703	303,508	29,186	18,625	5,751
Self Insurance - Claims Paid	—	219,020	—	—	—	—	9,547,404	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	26,889	17,558	5,180	—	—	—	—	—
Interest Expense	—	—	3,765	—	—	—	—	—	—	—
Fixed Assets	6,939,863	—	3,500	107,981	46,276	155,596	—	—	—	—
Other Expenditures	—	—	—	—	—	5,541	—	—	—	—
Total Expenditures	15,110,426	2,910,585	219,847	5,750,154	3,040,233	1,501,680	9,850,912	157,787	18,625	5,751
Revenues Over (Under) Expenditures	1,021,205	61,209	8,904	516,522	36,344	(36,523)	(160,105)	(31,229)	15,295	8,140
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	2,000,000	—	—	—	—	31,118	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	160,187	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	2,000
Total Other Financing Sources (Uses)	2,000,000	—	—	—	—	(129,069)	—	—	—	(2,000)
Revenues/Sources Over (Under) Expenditures/Uses	\$3,021,205	\$61,209	\$8,904	\$516,522	\$36,344	\$(165,592)	\$(160,105)	\$(31,229)	\$15,295	\$6,140

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Northeast Stockton Maintenance District (San Joaquin)	Northeastern Joint Powers Authority	Northern California Cities Self Insurance Fund	Northern California Community College Pool	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 Pest Control
	Lighting and Lighting Maintenance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$18,910	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$970,944
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	24,168	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	26	—	—	—	—	—	—	—	—	41,400
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	85	26,111	1,280,053	18,712	98,519	670,802	91,242	85,324	7,264	8,915
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	234	—	—	—	—	—	—	—	—	5,976
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	569,655	—	—	—	—	379,608
Self Insurance Contributions and Claim Adjustments	—	2,839,133	6,028,559	3,852,446	7,043,507	36,448,186	6,360,368	1,953,886	5,637,970	—
Other Revenues	20,525	—	799,310	—	2,786	—	184,483	28,014	—	37,689
Total Revenues	63,948	2,865,244	8,107,922	3,871,158	7,714,467	37,118,988	6,636,093	2,067,224	5,645,234	1,444,532
Expenditures										
Salaries, Wages, and Benefits	—	—	—	106,657	—	—	—	150,344	—	598,309
Services and Supplies	35,907	150,838	3,457,369	3,664,323	323,297	26,372,867	4,763,654	710,587	5,637,402	339,031
Self Insurance - Claims Paid	—	2,797,181	7,627,240	8,542	429,121	7,624,664	2,197,947	1,178,574	28,840	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	9,628	—	12,730
Other Expenditures	—	—	—	—	7,014,121	2,394,933	—	—	—	—
Total Expenditures	35,907	2,948,019	11,084,609	3,779,522	7,766,539	36,392,464	6,961,601	2,049,133	5,666,242	950,070
Revenues Over (Under) Expenditures	28,041	(82,775)	(2,976,687)	91,636	(52,072)	726,524	(325,508)	18,091	(21,008)	494,462
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$28,041	\$(82,775)	\$(2,976,687)	\$91,636	\$(52,072)	\$726,524	\$(325,508)	\$18,091	\$(21,008)	\$494,462

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Northern Sierra Air Quality Management District	Northern Sonoma County Air Pollution Control District	NorthNet Library System	Northshore Fire Protection District	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)
	Air Pollution Control	Air Pollution Control	Library Services	Fire Protection	Fire Protection	Fire Protection	Pest Control	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$100,158	\$—	\$693,639	\$4,368,707	\$—	\$1,686,513	\$15,331,750	\$1,540	\$735,149
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	652,245	202,631	10,421	351,804	4,520,301	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	518	—	6,676	—	77	4,853	22,667	—	(8,258)
Licenses, Permits, and Franchises	155,298	1,028,145	—	8,272	—	—	—	—	—	—
Fines, Forfeits, and Penalties	11,150	2,100	—	—	—	—	—	—	—	7,175
Revenue From Use of Money and Property										
Interest Income	9,320	24,142	4,016	8,878	25,238	61	46,461	90,190	—	24,311
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	30,000	—	—
Intergovernmental										
Federal	—	—	501,313	—	—	—	—	146,832	—	—
State	1,885,355	808,906	636,537	12,196	—	—	22,818	96,502	32	6,427
Other Governmental Agencies	—	—	—	29,159	—	—	75,044	241,337	—	219,000
Charges for Current Services	—	242,070	796,886	357,122	297,459	—	50,335	2,542,112	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	6,495	(40)	—	2,229	—	—	12,961	—	—	—
Total Revenues	2,067,618	2,205,999	1,938,752	1,770,416	4,894,035	10,559	2,250,789	23,021,691	1,572	983,804
Expenditures										
Salaries, Wages, and Benefits	648,521	780,663	6,599	1,202,138	4,486,550	—	1,601,760	18,435,892	—	—
Services and Supplies	102,172	1,369,699	1,917,947	514,928	133,564	2,848	393,537	2,883,117	3,672	882,016
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	31,278	—	—	—	276,977	—	—
Interest Expense	—	—	—	237	—	—	—	127,164	—	—
Fixed Assets	—	83,137	—	8,838	564,536	4,229	12,928	344,921	—	—
Other Expenditures	690,795	—	—	—	—	—	—	—	—	—
Total Expenditures	1,441,488	2,233,499	1,924,546	1,757,419	5,184,650	7,077	2,008,225	22,068,071	3,672	882,016
Revenues Over (Under) Expenditures	626,130	(27,500)	14,206	12,997	(290,615)	3,482	242,564	953,620	(2,100)	101,788
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	7,746,730	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(7,746,730)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$626,130	\$(27,500)	\$14,206	\$12,997	\$(8,037,345)	\$3,482	\$242,564	\$953,620	\$(2,100)	\$101,788

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Number 10032 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 10038 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 10045 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	Number 10049 Maintenance District (Los Angeles) Lighting and Lighting Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$315,633	\$192,668	\$451,655	\$5,130	\$405,648	\$65,789	\$—	\$242,677	\$259,528	\$108,646
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(558)	(2,116)	(2,894)	(2,499)	(34,961)	(775)	—	(2,224)	(3,013)	(15,490)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	3,198	1,890	5,267	36	5,357	651	—	2,456	2,542	347
Revenue From Use of Money and Property										
Interest Income	19,827	16,028	31,679	345	14,224	4,728	261	6,869	19,428	88,954
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,754	1,639	3,947	46	3,509	575	—	2,103	2,257	826
Other Governmental Agencies	—	123,000	257,000	80,541	246,000	—	205,152	—	—	2,903,896
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	340,854	333,109	746,654	83,599	639,777	70,968	205,413	251,881	280,742	3,087,179
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	332,998	203,936	678,208	76,133	594,084	42,242	190,087	200,966	120,136	2,383,690
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	332,998	203,936	678,208	76,133	594,084	42,242	190,087	200,966	120,136	2,383,690
Revenues Over (Under) Expenditures	7,856	129,173	68,446	7,466	45,693	28,726	15,326	50,915	160,606	703,489
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$7,856	\$129,173	\$68,446	\$7,466	\$45,693	\$28,726	\$15,326	\$50,915	\$160,606	\$703,489

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$11,563,779	\$875,222	\$588,321	\$174,067	\$68,474	\$8,203	\$166,206	\$9,030	\$410,812	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	1,214,492	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(126,950)	(8,330)	(1,799)	(1,821)	534	3	—	—	1,853	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	112,386	7,123	5,340	1,648	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	277,888	19,121	90,736	9,867	11,710	371	2,607	—	(153)	2,275,505
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	19,775,210
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	204	—
State	99,965	7,655	5,023	1,255	443	124	1,151	94	6,595	—
Other Governmental Agencies	1,208,000	19,000	—	46,000	—	—	—	—	214	20,068,000
Charges for Current Services	40,221	1,000	—	—	76,791	1,800	230,879	—	(35,202)	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,531	—	—	—	7,600	—	270	—	20	578,302
Total Revenues	13,176,820	920,791	687,621	231,016	165,552	10,501	401,113	9,124	1,598,835	42,697,017
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	114,478	—	233,213	—	1,238,813	46,397
Services and Supplies	14,111,015	1,270,154	413,654	221,997	86,732	30,514	94,519	4,093	183,042	13,336,883
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	66,049	—
Interest Expense	—	—	—	—	—	—	—	—	6,539	59,392
Fixed Assets	—	—	—	—	7,600	—	117,143	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	15,586,988
Total Expenditures	14,111,015	1,270,154	413,654	221,997	208,810	30,514	444,875	4,093	1,494,443	29,029,660
Revenues Over (Under) Expenditures	(934,195)	(349,363)	273,967	9,019	(43,258)	(20,013)	(43,762)	5,031	104,392	13,667,357
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	4,588,011
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	4,588,011
Operating Transfers In	—	—	—	—	—	—	—	—	—	1,645,976
Operating Transfers Out	—	—	—	—	—	—	—	—	115,000	17,843,178
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	(115,000)	(16,197,202)
Revenues/Sources Over (Under) Expenditures/Uses	\$(934,195)	\$(349,363)	\$273,967	\$9,019	\$(43,258)	\$(20,013)	\$(43,762)	\$5,031	\$(10,608)	\$(2,529,845)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Occidental Community Services District Fire Protection	Occidental Community Services District Lighting and Lighting Maintenance	Oceano Community Services District Fire Protection	Ojai Water Conservation District Flood Control and Water Conservation	Olancha Community Services District Fire Protection	Olivehurst Public Utility District Fire Protection	Olivehurst Public Utility District Recreation and Park	Olympic Tract Lighting District Lighting and Lighting Maintenance	Opal Cliffs Recreation and Park District Recreation and Park	Ophir Hill Fire Protection District Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$185,727	\$19,947	\$792,434	\$7,025	\$140,424	\$359,458	\$113,883	\$2,935	\$2,443	\$329,751
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	117,006	—	—	59	—	184,872	469,411	10,186	—	198,604
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	5,627	72	3,131	31	(197)	—	—	13	17	203
Licenses, Permits, and Franchises	—	—	—	—	—	9,327	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,757	247	2,507	137	91	1,721	—	70	84	2,465
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	1	—	—
State	1,752	184	6,745	69	976	92,052	594,616	47	20	3,658
Other Governmental Agencies	—	—	—	—	50,310	—	—	1,316	40	34,327
Charges for Current Services	—	—	38,032	—	40,663	6,949	11,136	—	45,365	2,190
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,078	—	—	—	39,387	37,549	—	—	—	6,762
Total Revenues	317,947	20,450	842,849	7,321	271,654	691,928	1,189,046	14,568	47,969	577,960
Expenditures										
Salaries, Wages, and Benefits	20,292	—	—	—	34,052	428,440	227,539	—	—	535,381
Services and Supplies	119,341	15,457	982,939	6,531	151,688	154,411	684,153	13,997	43,555	99,991
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	78,808	—	—	—	29,292	—	—	—	—	—
Interest Expense	—	—	—	—	3,126	—	—	—	—	—
Fixed Assets	—	—	25,903	—	18,333	—	1,634,654	—	—	5,219
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	218,441	15,457	1,008,842	6,531	236,491	582,851	2,546,346	13,997	43,555	640,591
Revenues Over (Under) Expenditures	99,506	4,993	(165,993)	790	35,163	109,077	(1,357,300)	571	4,414	(62,631)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$99,506	\$4,993	\$(165,993)	\$790	\$35,163	\$109,077	\$(1,357,300)	\$571	\$4,414	\$(62,631)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Orange County Cemetery District	Orange County Fire Authority	Orange County Fire Authority	Orange County Flood Control District	Orange County Fringe Benefit Joint Powers Agreement	Orange County Vector Control District	Orange Cove Fire Protection District	Orange Cove Police Protection District	Orangevale Recreation and Park District	Ord Bend Community Services District
	Cemetery	Ambulance Service	Fire Protection	Flood Control and Water Conservation	Self Insurance	Pest Control	Fire Protection	Police Protection and Personal Safety	Recreation and Park	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,464,793	\$—	\$175,607,344	\$65,909,838	\$—	\$4,618,050	\$175,324	\$34,508	\$1,005,145	\$17,376
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	5,270,685	—	—	5,364	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,861	—	87,379	364,449	—	—	1,962	—	—	—
Licenses, Permits, and Franchises	—	—	—	290,667	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	16,058	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	396,964	—	426,990	1,492,831	279	36,408	3,735	1,943	6,259	510
Rents, Concessions, and Royalties	—	—	—	721,406	—	35,228	—	—	169,781	—
Intergovernmental										
Federal	—	—	1,680,569	730,139	—	—	—	—	—	—
State	12,314	—	6,536,935	1,267,866	—	36,139	2,797	1,030	335,885	192
Other Governmental Agencies	—	—	4,025,204	11,589,543	—	68,573	65,727	—	—	—
Charges for Current Services	1,813,086	3,609,637	50,978,407	13,008,775	—	—	—	—	486,122	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	3,323,238	—	—	—	—	—
Other Revenues	53,296	1,047,744	1,336,830	1,250,749	—	517,352	61,619	—	87,971	116
Total Revenues	3,743,314	4,657,381	240,695,716	96,626,263	3,323,517	10,582,435	311,164	37,481	2,096,527	18,194
Expenditures										
Salaries, Wages, and Benefits	1,758,132	—	217,281,669	23,219,305	—	7,185,477	110,981	—	1,294,878	—
Services and Supplies	820,918	—	18,905,413	35,120,239	337,409	2,232,572	159,335	2,594	666,079	14,978
Self Insurance - Claims Paid	—	—	—	—	3,040,401	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	1,911,912	—	—	—	—	—	43,018	—
Interest Expense	—	—	890,007	—	—	—	—	—	35,825	—
Fixed Assets	165,165	—	274,901	19,252,345	—	3,823,287	—	—	137,486	—
Other Expenditures	—	—	—	3,608,608	—	—	—	13,300	—	—
Total Expenditures	2,744,215	—	239,263,902	81,200,497	3,377,810	13,241,336	270,316	15,894	2,177,286	14,978
Revenues Over (Under) Expenditures	999,099	4,657,381	1,431,814	15,425,766	(54,293)	(2,658,901)	40,848	21,587	(80,759)	3,216
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	103,109	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	4,657,381	—	—	—	—	—	151,827	—
Operating Transfers Out	—	4,657,381	4,137,811	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(4,657,381)	519,570	103,109	—	—	—	—	151,827	—
Revenues/Sources Over (Under) Expenditures/Uses	\$999,099	\$—	\$1,951,384	\$15,528,875	\$(54,293)	\$(2,658,901)	\$40,848	\$21,587	\$71,068	\$3,216

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Ord Fire Protection District Fire Protection	Oreslimba Creek Flood Control District Flood Control and Water Conservation	Organization of Self- Insured Schools Self Insurance	Orick Community Services District Fire Protection	Orland Cemetery District Cemetery	Orland Fire Protection District Fire Protection	Oro Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Orosi Memorial District Memorial	Orosi Public Utility District Lighting and Lighting Maintenance	Oroville Cemetery District Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$8,993	\$—	\$—	\$35,237	\$230,070	\$64,732	\$12,230	\$37,236	\$—	\$177,093
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	8,563	—	—	—	—	51,145	19,280	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	7,585	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	129	—	—	17	814	—	640
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	360	98	58,488	1,607	6,132	3,503	280	780	—	2,024
Rents, Concessions, and Royalties	—	—	—	4,360	—	—	—	38,474	—	—
Intergovernmental										
Federal	—	—	—	4,950	—	—	—	—	—	—
State	740	—	—	632	2,668	5,028	153	473	—	2,802
Other Governmental Agencies	—	—	—	—	—	—	—	9,107	—	—
Charges for Current Services	—	—	—	—	137,091	—	—	—	40,168	239,619
Self Insurance Contributions and Claim Adjustments	—	—	4,995,166	—	—	—	—	—	—	—
Other Revenues	129	—	146,271	578	—	1,097	6,485	—	2,526	118,471
Total Revenues	18,785	7,683	5,199,925	47,493	375,961	125,505	38,445	86,884	42,694	540,649
Expenditures										
Salaries, Wages, and Benefits	5,617	—	—	—	231,662	—	—	33,167	8,088	421,671
Services and Supplies	8,084	325	3,994,691	15,757	94,619	79,397	23,568	45,562	27,583	129,122
Self Insurance - Claims Paid	—	—	588,340	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	27,815	38,832	—	—	—	91,030
Other Expenditures	—	325	—	—	—	—	—	—	—	8,281
Total Expenditures	13,701	650	4,583,031	15,757	354,096	118,229	23,568	78,729	35,671	650,104
Revenues Over (Under) Expenditures	5,084	7,033	616,894	31,736	21,865	7,276	14,877	8,155	7,023	(109,455)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	888
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	46,292
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	2,000	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	(2,000)	—	—	(45,404)
Revenues/Sources Over (Under) Expenditures/Uses	\$5,084	\$7,033	\$616,894	\$31,736	\$21,865	\$7,276	\$12,877	\$8,155	\$7,023	\$(154,859)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Oroville Mosquito Abatement District	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)
	Pest Control	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$75,762	\$17,350	\$—	\$540	\$2,586,033	\$—	\$838	\$272	\$—	\$807,828
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	83,472	30,504	157,201	—	—	—	398	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	358	—	—	—	70,566	—	8	2	—	2,019
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,679	1,341	5,812	129	4,459	9,789	28	33	12,432	5,403
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	29
Intergovernmental										
Federal	—	—	—	—	—	1,000,229	—	—	—	—
State	1,213	—	—	4	37,791	523,309	14	2	18,326	6,847
Other Governmental Agencies	—	—	—	—	—	2,000	—	—	—	2,636
Charges for Current Services	—	—	—	—	—	636,061	—	—	4,287,947	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	64	—	—	—	96,148	595,700	—	—	—	—
Total Revenues	163,548	49,195	163,013	673	2,794,997	2,767,088	1,286	309	4,318,705	824,762
Expenditures										
Salaries, Wages, and Benefits	100,555	—	—	—	136,188	7,260	—	—	1,328,736	—
Services and Supplies	35,547	37,067	192,401	—	3,052,888	1,837,631	838	172	1,637,176	794,455
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	250,000	—
Interest Expense	—	—	—	—	—	—	—	—	237,925	—
Fixed Assets	—	—	—	—	—	—	—	—	26,177	—
Other Expenditures	—	—	—	—	—	722,097	—	—	625,539	400,000
Total Expenditures	136,102	37,067	192,401	—	3,189,076	2,566,988	838	172	4,105,553	1,194,455
Revenues Over (Under) Expenditures	27,446	12,128	(29,388)	673	(394,079)	200,100	448	137	213,152	(369,693)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	8,966	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	897	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	26,177	—
Operating Transfers Out	—	—	—	—	—	—	—	—	489,329	—
Total Other Financing Sources (Uses)	8,069	—	—	—	—	—	—	—	(463,152)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$35,515	\$12,128	\$(29,388)	\$673	\$(394,079)	\$200,100	\$448	\$137	\$(250,000)	\$(369,693)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Pajaro Valley Cemetery District	Pajaro Valley Fire Protection District	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
	Cemetery	Fire Protection	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Cemetery		Cemetery	Library Services	Library Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$576,662	\$1,259,032	\$—	\$25,536	\$—	\$57,835	\$—	\$59,709	\$233,559	\$5,902,368
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	140,830	6,484,234	65,489	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	6,397	2,993	—	977	—	6,594	—	3,775	1,762	49,435
Licenses, Permits, and Franchises	—	—	—	—	—	333,943	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	2,849	—
Revenue From Use of Money and Property										
Interest Income	4,506	5,264	16,069	1,623	—	100,997	5,918	1,910	3,886	58,466
Rents, Concessions, and Royalties	(186)	—	—	—	—	55,620	23,140	3,420	—	29,429
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	4,663	10,553	1,150,254	61	—	8,002	—	805	17,259	107,010
Other Governmental Agencies	444	—	—	—	—	175,855	10,030,084	19,600	—	—
Charges for Current Services	113,472	378,678	767,648	—	54,420	365,859	2,020,200	161,905	4,034	356,445
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	102,372	10,598	14,375	—	—	—	—	5,738	1,863	369,181
Total Revenues	808,330	1,807,948	8,432,580	93,686	54,420	1,104,705	12,079,342	256,862	265,212	6,872,334
Expenditures										
Salaries, Wages, and Benefits	530,804	1,164	1,159,121	—	—	464,802	5,855,303	32,169	166,706	4,576,980
Services and Supplies	115,335	1,630,741	5,588,459	68,304	38,176	509,899	5,559,811	72,108	79,202	1,731,061
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	44,852	—	—	—	—	342,880	15,000	—	—
Interest Expense	—	22,011	—	—	—	—	182,501	33,438	—	—
Fixed Assets	—	1,705	—	—	—	119,925	—	—	12,279	112,728
Other Expenditures	5,181	2,732	—	—	—	—	—	—	—	37,492
Total Expenditures	651,320	1,703,205	6,747,580	68,304	38,176	1,094,626	11,940,495	152,715	258,187	6,458,261
Revenues Over (Under) Expenditures	157,010	104,743	1,685,000	25,382	16,244	10,079	138,847	104,147	7,025	414,073
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	133,000
Operating Transfers Out	250,000	—	4,561,765	—	—	—	—	—	—	133,000
Total Other Financing Sources (Uses)	(250,000)	—	(4,561,765)	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(92,990)	\$104,743	\$(2,876,765)	\$25,382	\$16,244	\$10,079	\$138,847	\$104,147	\$7,025	\$414,073

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Panoche Drainage District (Fresno)	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
	Drainage and Drainage Maintenance	Resource Conservation	Cemetery	Streets and Roads - Construction and Maintenance	Fire Protection	Recreation and Park	Parking	Parking	Cemetery	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$88,792	\$—	\$189,964	\$35,065	\$—	\$1,271,576	\$—	\$—	\$41,727	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	29,829	10,467	—	—	—	—	18,598
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	83	—	3,384	—	—	507	1,027
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	20,535	—	—	—
Revenue From Use of Money and Property										
Interest Income	44,917	22	6,774	623	2,171	30,698	39	72,250	7,027	219
Rents, Concessions, and Royalties	—	—	5,400	—	—	2,323	—	997,200	—	—
Intergovernmental										
Federal	2,759,460	—	—	—	—	—	—	—	—	—
State	34	—	3,160	234	—	20,629	—	—	1,319	—
Other Governmental Agencies	—	—	—	—	10,000	—	—	3,669,698	4,600	—
Charges for Current Services	1,916,847	—	154,963	—	—	319,778	9,440	—	121,429	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,237,123	—	1,432	—	2,225	99,377	—	267,807	—	—
Total Revenues	6,047,173	22	361,693	65,834	24,863	1,747,765	30,014	5,006,955	176,609	19,844
Expenditures										
Salaries, Wages, and Benefits	—	—	268,792	—	—	1,117,689	—	850	108,788	—
Services and Supplies	3,724,470	—	68,605	68,237	1,992	443,424	39,728	2,734,176	70,748	4,602
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	315,055	—	—	—	—	—	—	845,000	5,800	—
Interest Expense	63,510	—	—	—	—	—	—	267,807	379	—
Fixed Assets	—	—	871	—	—	401,715	—	—	2,088	—
Other Expenditures	2,113,915	—	4,741	860	7,333	20,411	—	—	—	—
Total Expenditures	6,216,950	—	343,009	69,097	9,325	1,983,239	39,728	3,847,833	187,803	4,602
Revenues Over (Under) Expenditures	(169,777)	22	18,684	(3,263)	15,538	(235,474)	(9,714)	1,159,122	(11,194)	15,242
Financing Sources (Uses)										
Proceeds of Long-Term Debt	842,446	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	39,363	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	70,112	—	2,586,128	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	842,446	—	—	—	—	(30,749)	—	(2,586,128)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$672,669	\$22	\$18,684	\$(3,263)	\$15,538	\$(266,223)	\$(9,714)	\$(1,427,006)	\$(11,194)	\$15,242

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Paskenta Cemetery District Cemetery	Paso Robles Cemetery District Cemetery	Patrick Creek Community Services District Streets and Roads - Construction and Maintenance	Patterson Cemetery District Cemetery	Patterson Gateway Lighting District Lighting and Lighting Maintenance	Pauma Valley Community Services District Police Protection and Personal Safety	Peach Blossom Estates Street Lighting District Lighting and Lighting Maintenance	Peaks Pike Permanent Road Division District Streets and Roads - Construction and Maintenance	Peardale-Chicago Park Fire Protection District Fire Protection	Pebble Beach Community Services District Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$12,775	\$384,754	\$2,008	\$102,522	\$—	\$42,550	\$—	\$3,788	\$163,218	\$7,340,528
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	4,500	—	8,500	—	910	—	103,560	192,610
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	45	(854)	2,382	492	—	—	—	18	107	323,146
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	74,860
Fines, Forfeits, and Penalties	—	64	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	689	64,589	606	3,526	125	1,397	10	79	710	16,023
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	63	—	—	—	—	—	—
State	2,721	3,351	34	1,626	—	—	—	37	18,360	48,551
Other Governmental Agencies	—	—	—	947	—	5,913	—	—	—	—
Charges for Current Services	—	233,511	—	142,387	—	816,125	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	16,345	—	4,300	—	—	—	—	22,783	260,220
Total Revenues	16,230	701,760	9,530	255,863	8,625	865,985	920	3,922	308,738	8,255,938
Expenditures										
Salaries, Wages, and Benefits	6,227	831	—	130,790	—	417,150	—	—	244,655	1,151,384
Services and Supplies	14,924	570,392	6,442	108,961	14,518	419,742	1,072	62	112,082	5,014,644
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	39,335	—	—	—	24,500	—	—	8,501	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	21,151	610,558	6,442	239,751	14,518	861,392	1,072	62	365,238	6,166,028
Revenues Over (Under) Expenditures	(4,921)	91,202	3,088	16,112	(5,893)	4,593	(152)	3,860	(56,500)	2,089,910
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	15,000	—
Operating Transfers Out	—	—	—	—	—	—	—	—	2,500	2,038,814
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	12,500	(2,038,814)
Revenues/Sources Over (Under) Expenditures/Uses	\$(4,921)	\$91,202	\$3,088	\$16,112	\$(5,893)	\$4,593	\$(152)	\$3,860	\$(44,000)	\$51,096

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Peninsula Fire Protection District Fire Protection	Peninsula Health Care District Health	Peninsula Library System District Library Services	Peninsula Water Agency Local and Regional Planning or Development	Penn Valley Fire Protection District Ambulance Service	Penn Valley Fire Protection District Fire Protection	Penn Grove Lighting District Lighting and Lighting Maintenance	Penryn Fire Protection District Fire Protection	Penryn Lighting District Lighting and Lighting Maintenance	Peoria Cemetery District Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$447,229	\$4,203,209	\$—	\$—	\$—	\$334,456	\$25,680	\$290,695	\$6,667	\$29,923
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	600,073	—	—	—	628,294	419,446	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	802	9,499	—	—	—	216	130	—	(4)	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	6,682	412,682	15,323	9	—	1,440	989	8,831	1,062	2,449
Rents, Concessions, and Royalties	—	1,926,728	280,046	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	3,022,214	—	—	—	—	—	—	—
State	4,492	29,175	—	—	—	77,486	249	2,984	71	548
Other Governmental Agencies	—	—	1,282,610	—	—	—	—	4,879	—	—
Charges for Current Services	92,347	—	1,734,106	—	285,596	—	—	97,773	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	139,740	206,778	1,605,851	—	—	37,111	—	64,583	—	2,488
Total Revenues	1,291,365	6,788,071	7,940,150	9	913,890	870,155	27,048	469,745	7,796	35,408
Expenditures										
Salaries, Wages, and Benefits	1,127,654	324,448	2,075,162	—	1,135,806	378,602	—	353,632	—	—
Services and Supplies	217,684	362,531	2,854,137	—	224,051	74,684	10,998	125,310	2,915	27,455
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	85,292	—	—	—	—	15,311	—	—
Interest Expense	—	—	196,602	—	—	—	—	8,934	—	—
Fixed Assets	67,420	—	66,086	—	—	24,840	—	—	—	—
Other Expenditures	—	8,714,312	2,480,111	—	—	—	—	—	—	—
Total Expenditures	1,412,758	9,401,291	7,757,390	—	1,359,857	478,126	10,998	503,187	2,915	27,455
Revenues Over (Under) Expenditures	(121,393)	(2,613,220)	182,760	9	(445,967)	392,029	16,050	(33,442)	4,881	7,953
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	1,914	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	(1,914)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(121,393)	\$(2,613,220)	\$182,760	\$9	\$(445,967)	\$390,115	\$16,050	\$(33,442)	\$4,881	\$7,953

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Perimeter Road Permanent Road Division	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. 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	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$872	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	51,947	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	381	27	31	2	56	37	239	(25)	93	3
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	16	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	99,361	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	(8,023)	5,365	4,512	8,355	(38,000)	2,852	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	168	—	—	—	—	—	—	—	—	—
Total Revenues	52,496	916	99,392	(8,021)	5,421	4,549	8,594	(38,025)	2,945	3
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	48,747	615	—	3,535	3,276	3,706	3,704	4,684	3,520	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	67,165	—	—	—	—	—	—	—
Interest Expense	—	—	32,235	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	48,747	615	99,400	3,535	3,276	3,706	3,704	4,684	3,520	—
Revenues Over (Under) Expenditures	3,749	301	(8)	(11,556)	2,145	843	4,890	(42,709)	(575)	3
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$3,749	\$301	\$(8)	\$(11,556)	\$2,145	\$843	\$4,890	\$(42,709)	\$(575)	\$3

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$204,947	\$8,925	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	2,058	5,220	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,031	154	111	340	334	273	185	8,492	1,861	228,529
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	808,660
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	2,943	55	—
Other Governmental Agencies	—	—	—	—	—	—	—	2,017	—	—
Charges for Current Services	46,053	10,604	11,074	3,076	14,426	27,517	34,839	224,120	—	2,014,116
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	6,830	—	15,925
Total Revenues	47,084	10,758	11,185	3,416	14,760	27,790	35,024	451,407	16,061	3,067,230
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	222,354	—	1,273,593
Services and Supplies	5,885	3,633	3,928	3,854	3,469	4,054	3,807	192,036	2,588	2,154,814
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	10,000	15,000	23,467	—	—	6,637
Interest Expense	—	—	—	—	500	4,500	2,347	—	—	4,170
Fixed Assets	—	—	—	—	—	—	—	13,692	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	5,885	3,633	3,928	3,854	13,969	23,554	29,621	428,082	2,588	3,439,214
Revenues Over (Under) Expenditures	41,199	7,125	7,257	(438)	791	4,236	5,403	23,325	13,473	(371,984)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$41,199	\$7,125	\$7,257	\$(438)	\$791	\$4,236	\$5,403	\$23,325	\$13,473	\$(371,984)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$4,679	\$30,655	\$—	\$752,860	\$13,068	\$11,061	\$—	\$6,834	\$59,633	\$80,103
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	38,385	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	41	101	—	139,449	25	(18)	—	14	115	120
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	588	738	—	10,967	869	57	788	196	5,894	1,353
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	291	569	—	11,700	465	213	—	111	1,273	1,423
Other Governmental Agencies	—	—	—	600,000	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	3,300	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	33,439	—	20,622	7,514	4,680	—	—	6,233	3,966
Total Revenues	5,599	65,502	—	1,535,598	21,941	15,993	39,173	10,455	73,148	86,965
Expenditures										
Salaries, Wages, and Benefits	5,240	1,200	—	102,182	—	—	—	—	46,733	44,791
Services and Supplies	359	49,643	12,867	120,515	14,233	14,836	75,877	10,850	25,604	36,430
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	12,868	—	—	—	—	(85)	—
Other Expenditures	5,000	—	—	—	—	3,000	—	—	276	271
Total Expenditures	10,599	50,843	12,867	235,565	14,233	17,836	75,877	10,850	72,528	81,492
Revenues Over (Under) Expenditures	(5,000)	14,659	(12,867)	1,300,033	7,708	(1,843)	(36,704)	(395)	620	5,473
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	108	—	—
Operating Transfers In	—	—	12,867	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	12,867	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	12,867	(12,867)	—	—	—	(108)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(5,000)	\$14,659	\$—	\$1,287,166	\$7,708	\$(1,843)	\$(36,704)	\$(503)	\$620	\$5,473

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	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	Placer County Resource Conservation District
	Fire Protection	Cemetery	Fire Protection	Financing or Constructing Facilities	Resource Conservation	Library Services	Air Pollution Control	Flood Control and Water Conservation	Financing or Constructing Facilities	Resource Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$182,978	\$226,084	\$558,679	\$—	\$—	\$1,831,331	\$—	\$—	\$—	\$229,719
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	7,951	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,106	(232)	3,687	—	—	5,618	—	—	—	—
Licenses, Permits, and Franchises	—	—	18,000	—	—	—	987,546	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	15,347	146,309	—	—	—
Revenue From Use of Money and Property										
Interest Income	32,638	2,363	(224)	—	489	8,872	110,878	33,352	1,744,273	8,521
Rents, Concessions, and Royalties	19,032	29,425	—	45,168	—	—	—	—	1,810,000	—
Intergovernmental										
Federal	—	—	—	—	66,000	—	—	—	—	—
Slate	1,866	1,547	6,332	—	333,292	46,362	2,205,904	1,918	—	2,463
Other Governmental Agencies	742,440	—	178,590	—	—	3,896	—	210,200	—	—
Charges for Current Services	4,280	51,772	—	—	—	353,844	239,293	82,891	—	1,699,327
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	700	5,096	37,011	—	304,888	257,044	31,788	169,940	—	1,018
Total Revenues	985,040	316,055	802,075	45,168	704,669	2,530,265	3,721,718	498,301	3,554,273	1,941,048
Expenditures										
Salaries, Wages, and Benefits	760,072	180,156	746,750	—	21,112	1,334,122	2,103,925	397,690	—	403,750
Services and Supplies	134,485	61,802	155,767	—	586,343	722,228	1,959,100	382,460	—	1,589,564
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	24,808	—	—	1,810,000	—
Interest Expense	—	—	—	—	—	3,371	—	—	1,744,273	—
Fixed Assets	—	—	—	—	7,305	87,417	1,909,596	—	—	—
Other Expenditures	—	—	—	45,168	—	191,554	—	—	—	—
Total Expenditures	894,557	241,958	902,517	45,168	614,760	2,363,500	5,972,621	780,150	3,554,273	1,993,314
Revenues Over (Under) Expenditures	90,483	74,097	(100,442)	—	89,909	166,765	(2,250,903)	(281,849)	—	(52,266)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	210,683	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	210,683	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$90,483	\$74,097	\$(100,442)	\$—	\$89,909	\$377,448	\$(2,250,903)	\$(281,849)	\$—	\$(52,266)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Placer Hills Fire Protection District	Placer Mosquito and Vector Control District	Plainsburg Cemetery District	Planning and Service Area II Area Agency On Aging Local and Regional Planning or Development	Pleasant Grove Cemetery District	Pleasant Hill - Martinez Joint Facilities Agency	Pleasant Hill Recreation and Park District	Pleasant Valley Recreation and Park District	Pliocene Ridge Community Services District	Plumas Brophy Fire Protection District
	Fire Protection	Pest Control	Cemetery		Cemetery	Governmental Services	Recreation and Park	Recreation and Park	Fire Protection	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$862,688	\$34,105	\$36,283	\$—	\$24,511	\$—	\$2,440,743	\$5,245,405	\$28,271	\$107,288
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	496,337	—	—	—	—	—	745,330	939,432	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(19)	146	—	1	—	—	146,338	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	9,192	28,427	3,316	2,437	1,880	—	70,076	54,161	—	1,294
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	1,915,599	5	—	—	—	—	—
State	9,330	356	531	586,577	361	—	32,356	87,683	315	43,285
Other Governmental Agencies	—	—	—	68,023	—	—	126,227	794	1,022	—
Charges for Current Services	39,347	—	62,599	—	5,582	10,256,800	2,487,823	1,185,553	—	1,717
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	4,637	3,292,667	—	425	—	—	—	739,808	2,703	—
Total Revenues	1,421,531	3,355,536	102,875	2,573,061	32,340	10,256,800	5,902,555	8,399,174	32,311	153,584
Expenditures										
Salaries, Wages, and Benefits	1,114,254	1,566,037	73,322	186,506	—	8,280,042	4,030,975	4,394,162	—	—
Services and Supplies	392,761	1,511,250	28,789	2,380,703	21,560	—	2,480,675	3,067,016	27,266	160,000
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	170,000	—	—	—	—	110,711	—	—	—
Interest Expense	—	222,078	—	—	—	—	—	—	—	—
Fixed Assets	—	71,320	7,830	—	—	—	1,879,232	547,309	—	—
Other Expenditures	—	369,113	—	—	—	1,976,758	—	—	—	—
Total Expenditures	1,507,015	3,909,798	109,941	2,567,209	21,560	10,256,800	8,501,593	8,008,487	27,266	160,000
Revenues Over (Under) Expenditures	(85,484)	(554,262)	(7,066)	5,852	10,780	—	(2,599,038)	390,687	5,045	(6,416)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	20,441,614	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	1,000,000	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	669,371	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	20,441,614	330,629	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(85,484)	\$(554,262)	\$(7,066)	\$5,852	\$10,780	\$—	\$17,842,576	\$721,316	\$5,045	\$(6,416)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Plumas County Flood Control and Water Conservation District Flood Control and Water Conservation	Plumas Eureka Community Services District Fire Protection	Plymouth Village Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Point Dume Community Services District Recreation and Park	Pomerado Cemetery District Cemetery	Ponderosa Community Services District Streets and Roads - Construction and Maintenance	Pope Valley Cemetery District Cemetery	Poplar Community Service District Recreation and Park	Port San Luis Harbor District Police Protection and Personal Safety	Port San Luis Harbor District Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$88,418	\$29,209	\$9,242	\$—	\$414,277	\$155	\$—	\$—	\$780,104	\$1,820,242
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	11,206	—	—	78,493	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	140	—	12	—	19	—	—	—	(1,395)	(3,253)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,292	188	181	2	17,204	3,211	3	2,226	6,832	15,941
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	1,261	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	33,394
State	177,091	450	115	—	15,018	1	—	—	6,020	29,504
Other Governmental Agencies	—	—	—	—	—	—	—	—	3,080	7,187
Charges for Current Services	50,885	29,808	—	—	455,722	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	114,525	41,797	5,514	—	37,530	—	—	—	—	18,728
Total Revenues	432,351	101,452	26,270	2	939,770	81,860	3	3,487	794,641	1,921,743
Expenditures										
Salaries, Wages, and Benefits	129,455	32,231	—	—	486,181	9,484	—	—	580,677	1,143,376
Services and Supplies	488,705	109,342	18,010	4,465	115,176	100,257	—	4,962	117,188	726,531
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	5,624	—	—	—	—
Interest Expense	—	—	—	—	—	338	—	—	—	—
Fixed Assets	24,770	634	—	—	93,309	—	—	—	—	—
Other Expenditures	20,786	—	—	—	—	—	—	—	—	—
Total Expenditures	663,716	142,207	18,010	4,465	694,666	115,703	—	4,962	697,865	1,869,907
Revenues Over (Under) Expenditures	(231,365)	(40,755)	8,260	(4,463)	245,104	(33,843)	3	(1,475)	96,776	51,836
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	209,332
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	(209,332)
Revenues/Sources Over (Under) Expenditures/Uses	\$(231,365)	\$(40,755)	\$8,260	\$(4,463)	\$245,104	\$(33,843)	\$3	\$(1,475)	\$96,776	\$(157,496)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Porterville Cemetery District	Porterville Memorial District	Portola Cemetery District	Portola Valley Ranch Maintenance District (San Mateo) Streets and Roads - Construction and Maintenance	Post Mountain Public Utility District	Potter Valley Cemetery District	Potter Valley Community Services District	Prattville-Almanor Fire Protection District	Princeton Cemetery District	Princeton Fire Protection District
	Cemetery	Memorial	Cemetery		Fire Protection	Cemetery	Fire Protection	Fire Protection	Cemetery	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$227,402	\$259,858	\$47,601	\$518	\$—	\$9,561	\$68,425	\$22,473	\$11,992	\$46,053
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	18,140	—	—	232	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	5,760	82	—	—	6	46	39	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	52,428	33,908	1,963	65	—	78	817	340	294	6,035
Rents, Concessions, and Royalties	—	64,918	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,851	3,406	479	3	—	118	749	221	106	5,679
Other Governmental Agencies	—	374	—	—	—	—	—	—	—	—
Charges for Current Services	410,710	—	—	—	—	6,550	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	145,264	—	12,285	—	2,140	4,045	—	2,821	—	356
Total Revenues	838,655	368,224	62,410	586	20,280	20,358	70,037	26,126	12,392	58,123
Expenditures										
Salaries, Wages, and Benefits	415,344	117,099	5,165	—	—	5,828	—	2,330	9,146	4,486
Services and Supplies	253,972	99,799	45,309	335	—	5,180	51,349	13,315	1,065	21,645
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	7,605	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	59,237	12,020	—	—	—	—	—	471	—	10,797
Other Expenditures	—	—	48	—	—	—	—	—	—	—
Total Expenditures	728,553	228,918	50,522	335	7,605	11,008	51,349	16,116	10,211	36,928
Revenues Over (Under) Expenditures	110,102	139,306	11,888	251	12,675	9,350	18,688	10,010	2,181	21,195
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$110,102	\$139,306	\$11,888	\$251	\$12,675	\$9,350	\$18,688	\$10,010	\$2,181	\$21,195

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Entity Risk Management Authority	Quantification Settlement Agreement Joint Powers Authority Governmental Services	Quincy Fire Protection District	Quincy Lighting District	Quincy-La Porte Cemetery District	Rail Road Flat Cemetery District
	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Governmental Services	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$229,329	\$31,968	\$118,366	\$1,849
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	238,944	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	400	54	204	1
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	981,886	23,019	456,055	48,481	291,781	8,255,751	5,476	188	603	(3)
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	2,242	283	1,323	50
Other Governmental Agencies	—	—	—	—	1,290	—	—	—	—	—
Charges for Current Services	—	—	—	—	996	—	—	170	—	—
Self Insurance Contributions and Claim Adjustments	176,113,077	25,000	9,661,017	868,819	6,836,109	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	15,030	—	48,365	97
Total Revenues	177,094,963	48,019	10,117,072	917,300	7,130,176	8,255,751	491,421	32,663	168,861	1,994
Expenditures										
Salaries, Wages, and Benefits	—	—	775,594	—	672,636	—	181,717	—	124,864	2,409
Services and Supplies	191,249,670	—	2,170,935	513,570	962,566	10,428	185,620	36,052	21,891	319
Self Insurance - Claims Paid	11,078,829	—	5,406,469	987,987	1,949,534	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	224,327	—	48,449	—	2,706	—
Other Expenditures	—	—	2,564,608	—	1,562,830	5,874,203	—	—	—	—
Total Expenditures	202,328,499	—	10,917,606	1,501,557	5,371,893	5,884,631	415,786	36,052	149,461	2,728
Revenues Over (Under) Expenditures	(25,233,536)	48,019	(800,534)	(584,257)	1,758,283	2,371,120	75,635	(3,389)	19,400	(734)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(25,233,536)	\$48,019	\$(800,534)	\$(584,257)	\$1,758,283	\$2,371,120	\$75,635	\$(3,389)	\$19,400	\$(734)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Ramona Cemetery District	Ramona Municipal Water District	Ramona Municipal Water District	Ranch House Estates Community Services District	Rancho Adobe Fire Protection District	Rancho Cucamonga Fire Protection	Rancho Murieta Community Services District	Rancho Murieta Community Services District	Rancho Rinconada Recreation and Park District	Rancho San Joaquin Maintenance District (San Joaquin)
	Cemetery	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Drainage and Drainage Maintenance	Police Protection and Personal Safety	Recreation and Park	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$152,481	\$2,607,216	\$—	\$—	\$2,394,854	\$19,811,862	\$31,836	\$105,944	\$304,945	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	2,606,477	111,627	3,429	323,307	—	—	—	—	2,911
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	2,441	1,060,071	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	694,084	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	15,555	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	9,039	9,538	1,036	354	5,010	96,017	372	415	1,583	—
Rents, Concessions, and Royalties	—	—	—	—	—	95,820	—	—	179,055	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,600	26,335	—	—	217,037	175,860	465	1,549	5,232	—
Other Governmental Agencies	—	—	—	—	—	2,105,090	—	—	—	—
Charges for Current Services	85,226	741,758	—	—	42,117	233,771	163,244	1,101,314	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	25,636	—	—	31,186	21,760	542	46,643	3,222	—
Total Revenues	248,346	6,016,960	112,663	3,783	3,015,952	24,309,890	196,459	1,255,865	494,037	2,911
Expenditures										
Salaries, Wages, and Benefits	125,989	83,883	—	—	2,526,182	21,294,129	114,747	1,013,355	302,593	—
Services and Supplies	81,779	4,638,568	183,886	50	553,389	2,752,893	63,635	219,079	176,988	2,911
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	53,947	—	—	—	—	—
Interest Expense	—	—	—	—	20,553	—	—	—	—	—
Fixed Assets	—	—	—	—	32,869	2,630,455	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	207,768	4,722,451	183,886	50	3,186,940	26,677,477	178,382	1,232,434	479,581	2,911
Revenues Over (Under) Expenditures	40,578	1,294,509	(71,223)	3,733	(170,988)	(2,367,587)	18,077	23,431	14,456	—
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	71,223	—	—	—	—	—	—	—
Operating Transfers Out	—	1,294,509	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(1,294,509)	71,223	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$40,578	\$—	\$—	\$3,733	\$(170,988)	\$(2,367,587)	\$18,077	\$23,431	\$14,456	\$—

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	Reclamation District No. 1
	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	Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$137,992	\$551,969	\$9,206,832	\$8,437,133	\$562	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	971,395	—	—	—	—	—	—
Property Assessments	917	—	—	—	1,531,665	120	4,550	5,514	11,556	99,789
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	4,660	307,195	1	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	1,333	5,334	93,533	64,544	—	64	—	—	571
Rents, Concessions, and Royalties	—	—	—	145,903	534,305	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	1,389	5,558	141,226	156,294	7	—	—	—	205,649
Other Governmental Agencies	—	—	—	751,664	634,336	—	—	—	—	—
Charges for Current Services	—	—	—	824,863	7,389,287	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	110,160	63,394	75	26	—	—	—
Total Revenues	917	140,714	562,861	12,250,236	19,118,153	765	4,640	5,514	11,556	306,009
Expenditures										
Salaries, Wages, and Benefits	—	—	—	8,446,795	10,757,225	—	—	—	—	—
Services and Supplies	917	141,450	565,801	1,565,733	6,385,994	1,077	4,617	5,514	11,556	120,523
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	75,000
Interest Expense	—	—	—	—	—	—	—	—	—	2,631
Fixed Assets	—	—	—	5,195,083	87,810	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	917	141,450	565,801	15,207,611	17,231,029	1,077	4,617	5,514	11,556	198,154
Revenues Over (Under) Expenditures	—	(736)	(2,940)	(2,957,375)	1,887,124	(312)	23	—	—	107,855
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	500	—	—	—	—
Operating Transfers Out	—	—	—	—	168,982	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(168,982)	500	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$(736)	\$(2,940)	\$(2,957,375)	\$1,718,142	\$188	\$23	\$—	\$—	\$107,855

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 1601 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$21,618	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	93,673	2,238,610	655,055	47,721	13,519	—	124,368	1,693,563	79,552	327,437
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	19,620	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	2,238	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,722	21,998	5,980	71	277	111,917	400	15,115	428	7,708
Rents, Concessions, and Royalties	—	—	72,500	—	—	1,227,336	7,200	20,516	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	26,834
State	345	—	—	—	—	613,318	92,369	29,532	—	3,850,408
Other Governmental Agencies	—	—	—	—	1,212	—	—	—	—	—
Charges for Current Services	—	48,748	—	—	—	2,345,732	—	4,403	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,668	1,013,514	57,276	14,244	—	—	180	18,061	—	257,435
Total Revenues	120,026	3,322,870	790,811	62,036	15,008	4,298,303	224,517	1,803,048	79,980	4,469,822
Expenditures										
Salaries, Wages, and Benefits	—	1,214,824	490,618	—	—	1,383,570	7,079	698,230	18,276	148,382
Services and Supplies	74,428	1,360,828	447,707	70,863	14,447	1,912,706	192,366	779,297	60,459	2,526,620
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	804,896	—	17,582	—	—
Interest Expense	—	—	2,185	—	—	218,893	—	1,979	—	—
Fixed Assets	—	229,135	34,619	—	—	741,563	—	43,758	—	—
Other Expenditures	—	15,592	—	—	—	—	131	—	—	—
Total Expenditures	74,428	2,820,379	975,129	70,863	14,447	5,061,628	199,576	1,540,846	78,735	2,675,002
Revenues Over (Under) Expenditures	45,598	502,491	(184,318)	(8,827)	561	(763,325)	24,941	262,202	1,245	1,794,820
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$45,598	\$502,491	\$(184,318)	\$(8,827)	\$561	\$(763,325)	\$24,941	\$262,202	\$1,245	\$1,794,820

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 2023 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$166,421	\$97,919	\$—	\$—	\$210,322	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	83,762	302,029	389,208	125,000	197,064	3,146,095	80,620	—	200,000
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	1,226	9,141	5,062	—	3,627	95,523	1,384	35	1,217
Rents, Concessions, and Royalties	87,946	50,000	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	25,329	2,078	105,666	—	—	2,703	30,243	—	84,790
Other Governmental Agencies	—	—	—	1,479	—	—	40	—	—	—
Charges for Current Services	5,997	—	—	—	—	3,937	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	35,140	—	—	12,616	—	8,969	200,590	—	—	—
Total Revenues	129,083	160,317	479,669	611,950	125,000	213,597	3,655,273	112,247	35	286,007
Expenditures										
Salaries, Wages, and Benefits	—	13,242	52,250	45,172	—	—	16,964	—	—	54,663
Services and Supplies	11,233	109,746	263,382	438,897	162,027	201,212	651,039	147,477	—	191,712
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	215,000	—	—	—
Interest Expense	—	—	—	—	—	—	1,044,453	—	—	—
Fixed Assets	—	3,770	—	6,944	—	26,149	5,105,486	—	—	27,000
Other Expenditures	3,620	—	—	—	—	—	—	—	—	—
Total Expenditures	14,853	126,758	315,632	491,013	162,027	227,361	7,032,942	147,477	—	273,375
Revenues Over (Under) Expenditures	114,230	33,559	164,037	120,937	(37,027)	(13,764)	(3,377,669)	(35,230)	35	12,632
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	2,946	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	2,946	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$114,230	\$33,559	\$164,037	\$120,937	\$(37,027)	\$(10,818)	\$(3,377,669)	\$(35,230)	\$35	\$12,632

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 2037 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$99,304	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	319,535	152,531	402,631	600,000	305,418	161,755	2,250,000	298,438	279,479	235,350
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	—	—	263	619	853	9,561	359	1,711	31
Rents, Concessions, and Royalties	—	—	—	—	—	36,626	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	367,393
State	705,465	925,843	270,196	206,377	182,838	559,122	1,262,724	231,605	—	—
Other Governmental Agencies	1,783	—	—	—	—	1,170	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	11,121	67,682	—	—
Total Revenues	1,026,783	1,078,374	672,827	806,640	488,875	759,526	3,632,710	598,084	281,190	602,774
Expenditures										
Salaries, Wages, and Benefits	3,488	52,872	100,259	115,539	40,276	15,600	372,780	—	99,164	8,054
Services and Supplies	827,054	1,116,006	426,989	426,856	409,146	1,174,471	3,282,921	257,536	166,002	309,324
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	250,000	300,000	—	225,000	—	—	—	—	—
Interest Expense	640	39,529	3,828	—	4,118	—	1,407	21,535	—	35,590
Fixed Assets	—	—	—	—	—	—	—	—	3,864	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	831,182	1,458,407	831,076	542,395	678,540	1,190,071	3,657,108	279,071	269,030	352,968
Revenues Over (Under) Expenditures	195,601	(380,033)	(158,249)	264,245	(189,665)	(430,545)	(24,398)	319,013	12,160	249,806
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	1,175,000	300,000	—	225,000	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	200,000	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	204,096	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	1,175,000	300,000	—	225,000	(4,096)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$195,601	\$794,967	\$141,751	\$264,245	\$35,335	\$(434,641)	\$(24,398)	\$319,013	\$12,160	\$249,806

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 2056 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$57,825	\$—	\$44,427	\$28,306
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	198,871	200,042	—	34,465	654,616	273,963	—	29,152	187	25,764
Special Assessments (Mello/Roos, Mark/Roos)	—	—	27,196	—	604,065	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	62	52
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,439	5,651	2,454	226	12,909	356	13,980	52	2,496	6,235
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	558	—	—	—
State	3,622,724	205,755	79,133	80,787	35,000	1,938,272	630	—	684	474
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	915	—	145	31	—	—	—	400	—
Total Revenues	3,824,034	412,363	108,783	115,623	1,306,621	2,212,591	72,993	29,204	48,256	60,831
Expenditures										
Salaries, Wages, and Benefits	—	14,140	30,253	27,300	2,400	14,400	8,296	—	—	—
Services and Supplies	1,404,467	714,343	117,009	153,735	208,518	189,618	4,724	26,380	43,457	41,827
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	545,340	—	—	—	180,000	—	—	—	—	—
Interest Expense	21,765	—	—	—	419,289	27,489	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	28	—	—
Total Expenditures	1,971,572	728,483	147,262	181,035	810,207	231,507	13,020	26,408	43,457	41,827
Revenues Over (Under) Expenditures	1,852,462	(316,120)	(38,479)	(65,412)	496,414	1,981,084	59,973	2,796	4,799	19,004
Financing Sources (Uses)										
Proceeds of Long-Term Debt	947,931	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	475,009	—	—	—	—	—
Total Other Financing Sources (Uses)	947,931	—	—	—	(475,009)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$2,800,393	\$(316,120)	\$(38,479)	\$(65,412)	\$21,405	\$1,981,084	\$59,973	\$2,796	\$4,799	\$19,004

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 2072 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$46,784	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	232,540	—	173,335	57,201	71,639	23,262	159,488	426	50,000	190,127
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	590	—	—	—
Licenses, Permits, and Franchises	6,100	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	1,593	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	5	556	—	493	203	—	5,372	368	1	3,326
Rents, Concessions, and Royalties	26,819	—	—	—	—	—	6,783	—	—	300
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	614,889	—	—	28	—	8,891	—	—	—	2,595,564
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	257,000
Charges for Current Services	—	99,530	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	60,303	—	—	187	—	—	11,663	—	—	325
Total Revenues	942,249	100,086	173,335	104,693	71,842	32,153	183,896	794	50,001	3,046,642
Expenditures										
Salaries, Wages, and Benefits	—	287	—	—	—	—	22,163	—	—	40,410
Services and Supplies	991,467	58,801	218,324	69,806	159,487	42,679	179,553	48,146	58,040	1,520,261
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	20,000	—	—	—	443,902
Interest Expense	—	—	—	—	—	—	—	—	—	1,737
Fixed Assets	—	—	—	—	—	—	1,600	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	991,467	59,088	218,324	69,806	159,487	62,679	203,316	48,146	58,040	2,006,310
Revenues Over (Under) Expenditures	(49,218)	40,998	(44,989)	34,887	(87,645)	(30,526)	(19,420)	(47,352)	(8,039)	1,040,332
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	728,060
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	728,060
Revenues/Sources Over (Under) Expenditures/Uses	\$(49,218)	\$40,998	\$(44,989)	\$34,887	\$(87,645)	\$(30,526)	\$(19,420)	\$(47,352)	\$(8,039)	\$1,768,392

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 2095 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$3,971	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	40,230	32,000	18,487	—	19,696	—	—	—	46,162
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	18	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	6,865	165	—	57	10	139	—	349	—	542
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	7,500	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	2	—	—
State	141,047	—	—	—	—	135,597	51,852	64	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	609,103	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	110	—	—	—	—	—	—	1,113	12,686	—
Total Revenues	757,125	40,395	32,000	18,544	10	155,432	51,852	5,517	20,186	46,704
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	428,429	59,483	40,334	65,782	3,425	48,189	207,344	14,893	8,518	40,284
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	90,000	—	—	—	—
Interest Expense	—	—	—	—	—	8,078	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	30,000	—	—	—	—	—	—	—	301	—
Total Expenditures	458,429	59,483	40,334	65,782	3,425	146,267	207,344	14,893	8,819	40,284
Revenues Over (Under) Expenditures	298,696	(19,088)	(8,334)	(47,238)	(3,415)	9,165	(155,492)	(9,376)	11,367	6,420
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	51,750	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	51,750	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$298,696	\$(19,088)	\$(8,334)	\$4,512	\$(3,415)	\$9,165	\$(155,492)	\$(9,376)	\$11,367	\$6,420

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 2115 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$22,526	\$5,703	\$8,856	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	31,229	—	23,478	50,000	—	—	173,800	38,000
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	701	1,100	1,718	27	371	1,254	—	—	—	91
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	283	9,773	163	—	—	710,701	76,457	—	—	35,000
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	101	33,445	9	1,207	—	—	—	13,000	—	—
Total Revenues	23,611	50,021	41,975	1,234	23,849	761,955	76,457	13,000	173,800	73,091
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	61,440	—
Services and Supplies	42,435	51,462	56,783	—	28,200	54,319	27,908	10,243	111,335	56,891
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	42,435	51,462	56,783	—	28,200	54,319	27,908	10,243	172,775	56,891
Revenues Over (Under) Expenditures	(18,824)	(1,441)	(14,808)	1,234	(4,351)	707,636	48,549	2,757	1,025	16,200
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(18,824)	\$(1,441)	\$(14,808)	\$1,234	\$(4,351)	\$707,636	\$48,549	\$2,757	\$1,025	\$16,200

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 2137 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	330,640	—	75,000	69,630	—	15,000	5,542	255,817
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	—	588	291	2	225	587	—	—	90
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	86,934	421,827	43,467	—	45,527	—	—	35,000	460,693
Other Governmental Agencies	—	—	—	—	—	—	—	—	14,212	—
Charges for Current Services	—	—	—	—	—	—	220,042	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	684	—	98,210	13,918	—	—	225,688	—	—	—
Total Revenues	684	86,934	851,265	57,676	75,002	115,382	446,317	15,000	54,754	716,600
Expenditures										
Salaries, Wages, and Benefits	—	—	25,082	—	—	—	—	—	—	—
Services and Supplies	684	122,520	237,896	32,885	63,571	106,049	427,256	8,854	18,029	737,956
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	707,019	—	—	—	—	—	—	—
Interest Expense	—	—	89,486	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	684	122,520	1,059,483	32,885	63,571	106,049	427,256	8,854	18,029	737,956
Revenues Over (Under) Expenditures	—	(35,586)	(208,218)	24,791	11,431	9,333	19,061	6,146	36,725	(21,356)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	265,566	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	265,566	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$(35,586)	\$57,348	\$24,791	\$11,431	\$9,333	\$19,061	\$6,146	\$36,725	\$(21,356)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 404
	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	Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$54,803	\$—	\$—	\$46,320	\$—	\$—	\$—	\$12,154
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	563,008	80,734	83,281	561,471	430,876	50,857	800,000	42,480	513,972
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3,936	38	3,372	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	6,500	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	70	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	20	13,439	3,302	30	10,498	24,061	251	12	25	5,943
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	93,413	44,152	—	587,000	2,636,241	—	265,276	—	9,767
Other Governmental Agencies	—	—	22	—	—	—	—	—	—	327
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,449	893	17,471	—	—	—	—	—
Total Revenues	20	673,796	184,500	87,576	1,183,010	3,137,498	51,108	1,065,288	42,505	542,163
Expenditures										
Salaries, Wages, and Benefits	—	97,890	—	14,108	126,707	39,278	—	—	—	763
Services and Supplies	—	481,637	113,901	65,777	2,393,565	4,746,668	67,304	1,264,649	44,382	733,040
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	50,000	—	—	—	—	—	—
Interest Expense	—	—	—	822	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	157	—	—	—	—	—	—	—
Total Expenditures	—	579,527	114,058	130,707	2,520,272	4,785,946	67,304	1,264,649	44,382	733,803
Revenues Over (Under) Expenditures	20	94,269	70,442	(43,131)	(1,337,262)	(1,648,448)	(16,196)	(199,361)	(1,877)	(191,640)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	80,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	80,000	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$20	\$94,269	\$70,442	\$36,869	\$(1,337,262)	\$(1,648,448)	\$(16,196)	\$(199,361)	\$(1,877)	\$(191,640)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Reclamation District No. 407 Drainage and Maintenance	Reclamation District No. 479 Drainage and 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	Reclamation District No. 554 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$13,591	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	98,154	—	280,000	43,313	60,180	198,699	87,337	477,389	181,488	14,964
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	10,567	—	—	—	—	—	—	—	211	193
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	327	472	405	1,180	47	4,283	1,875	980	2,084	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	56,130	4,508	—	191,676	385,307	108,722	—
Other Governmental Agencies	—	—	—	—	—	—	—	20	—	65,445
Charges for Current Services	—	106,973	—	—	—	45,000	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	191	749	221,051	—	188	—	—	—	57,254	—
Total Revenues	109,239	108,194	501,456	100,623	64,923	247,982	294,479	863,696	349,759	80,602
Expenditures										
Salaries, Wages, and Benefits	6,009	—	139,414	—	—	50,929	—	6,979	36,120	—
Services and Supplies	58,721	66,878	511,009	102,248	93,303	221,143	235,493	818,508	439,172	74,046
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	10,667	—	30,000	—	—	—	—	—	—	—
Interest Expense	747	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	76,144	66,878	680,423	102,248	93,303	272,072	235,493	825,487	475,292	74,046
Revenues Over (Under) Expenditures	33,095	41,316	(178,967)	(1,625)	(28,380)	(24,090)	58,986	38,209	(125,533)	6,556
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	185,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	420,000	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	800,000	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	185,000	—	—	—	—	(380,000)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$33,095	\$41,316	\$6,033	\$(1,625)	\$(28,380)	\$(24,090)	\$58,986	\$(341,791)	\$(125,533)	\$6,556

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 749 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	58,173	511,999	443,942	—	13,977	229,970	30,316	70,000	17,152	90,000
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3,674	—	—	190	913	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	65	231	1,029	—	91	3,604	683	2	—	1
Rents, Concessions, and Royalties	—	—	—	—	—	25,893	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	96,826	1,547,539	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	689	200	—	—	6,303	—	—	—	—
Total Revenues	58,238	613,419	1,992,710	—	14,258	266,683	30,999	70,002	17,152	90,001
Expenditures										
Salaries, Wages, and Benefits	—	18,065	11,473	—	—	117,713	—	—	—	—
Services and Supplies	56,173	296,941	1,064,065	3,008	27,431	200,500	43,584	64,241	18,384	90,456
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	250,000	717,380	—	—	—	—	—	—	—
Interest Expense	—	28,422	40,288	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	71,245	—	—	—	—	—	—	—	—	—
Total Expenditures	127,418	593,428	1,833,206	3,008	27,431	318,213	43,584	64,241	18,384	90,456
Revenues Over (Under) Expenditures	(69,180)	19,991	159,504	(3,008)	(13,173)	(51,530)	(12,585)	5,761	(1,232)	(455)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	1,076,512	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	2,183	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	1,076,512	—	—	2,183	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(69,180)	\$19,991	\$1,236,016	\$(3,008)	\$(13,173)	\$(49,347)	\$(12,585)	\$5,761	\$(1,232)	\$(455)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Reclamation District No. 755 Drainage and Maintenance	Reclamation District No. 756 Land Reclamation and Levee Maintenance	Reclamation District No. 765 Drainage and 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	Reclamation District No. 780 Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$68,724	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	30,000	360,000	—	24,289	680,000	—	109,299	—	89,532	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	58	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	40	616	—	1,294	1	78	3,381	95	12,671	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	59,359	—	—	—	—	—	—
State	—	220,000	—	—	—	—	17,897	—	1,086	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	55,824	—	—	—	—	—	—	—
Total Revenues	30,040	580,616	55,824	84,942	680,001	78	130,577	95	172,071	—
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	26,054	592,527	53,788	78,985	705,893	—	166,428	—	132,563	1,012
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	5,855	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	41	—	—
Total Expenditures	26,054	592,527	53,788	84,840	705,893	—	166,428	41	132,563	1,012
Revenues Over (Under) Expenditures	3,986	(11,911)	2,036	102	(25,892)	78	(35,851)	54	39,508	(1,012)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	475,000	—	9,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	508,395	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(33,395)	—	9,000	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$3,986	\$(45,306)	\$2,036	\$9,102	\$(25,892)	\$78	\$(35,851)	\$54	\$39,508	\$(1,012)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Reclamation District No. 825
	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	Land Reclamation and Levee Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$642,807	\$—	\$—	\$—	\$15,515	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	707,529	50,636	233,238	191,388	629,022	—	—	41,471	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	7,189	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	82,500	879	808	1,752	16,923	—	—	—	579	—
Rents, Concessions, and Royalties	12,700	—	—	—	—	5,620	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	141,280	—	—	—	276	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	7,939	—	—	—	—	5,783	—	—	—	5,639
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,650,375	—	108,309	—	3,957	—	—	—	4,112	—
Total Revenues	3,461,043	51,515	349,544	193,140	1,433,989	11,403	—	41,471	20,482	5,639
Expenditures										
Salaries, Wages, and Benefits	404,445	—	87,870	5,000	297,584	—	—	—	—	—
Services and Supplies	575,389	83,645	442,260	195,616	626,966	9,339	—	49,680	28,540	5,639
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	31,406	—	—	—	—	—	—	—	—	—
Interest Expense	17,921	—	—	—	—	—	—	—	—	—
Fixed Assets	6,415,850	—	—	—	144,370	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	160	—	—	—
Total Expenditures	7,445,011	83,645	530,130	200,616	1,068,920	9,339	160	49,680	28,540	5,639
Revenues Over (Under) Expenditures	(3,983,968)	(32,130)	(180,586)	(7,476)	365,069	2,064	(160)	(8,209)	(8,058)	—
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(3,983,968)	\$(32,130)	\$(180,586)	\$(7,476)	\$365,069	\$2,064	\$(160)	\$(8,209)	\$(8,058)	\$—

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	Redway Fire Protection District
	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	Cemetery	Health	Lighting and Lighting Maintenance	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$82,823	\$—	\$—	\$254,800	\$784,348	\$1,608	\$78,647
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	58,341	48,722	548,743	134,045	569,933	647,639	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	166	—	343	889	—	14	702
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	231	2,961	8,690	35,932	8,678	61	37,622	28,388	84	2,343
Rents, Concessions, and Royalties	—	—	—	190,000	—	3,637	—	—	—	2,600
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	540,720	1,216	—	84,415	5,443	11,210	27	1,336
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	8,463	—	—	74,734	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	903	—	—	448,321	11,235	—	—	—	—	—
Total Revenues	59,475	51,683	1,098,153	900,966	589,846	736,095	373,488	823,946	1,733	85,628
Expenditures										
Salaries, Wages, and Benefits	—	—	—	151,888	536,499	305,562	346,828	25,470	—	3,804
Services and Supplies	53,246	91,951	1,277,375	740,091	82,356	405,306	63,270	33,509	901	21,842
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	325,486	—	—	—	—	—	—	121,991
Other Expenditures	13,212	—	3,048	—	—	—	—	770,756	—	10,900
Total Expenditures	66,458	91,951	1,605,909	891,979	618,855	710,868	410,098	829,735	901	158,537
Revenues Over (Under) Expenditures	(6,983)	(40,268)	(507,756)	8,987	(29,009)	25,227	(36,610)	(5,789)	832	(72,909)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(6,983)	\$(40,268)	\$(507,756)	\$8,987	\$(29,009)	\$25,227	\$(36,610)	\$(5,789)	\$832	\$(72,909)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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 Valley - Calpella Fire Protection District	Reedley Cemetery District	Regional Fire Protection Authority	Rescue Fire Protection District	Residential Lighting (Contra Costa)
	Local and Regional Planning or Development	Fire Protection	Fire Protection	Self Insurance	Self Insurance	Fire Protection	Cemetery	Governmental Services	Fire Protection	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$216,984	\$225,829	\$—	\$801,278	\$6,697
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	199,107	—	—	—	195,788	—	—	350,049	12,410
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	140	1,872	—	8,145	—
Licenses, Permits, and Franchises	—	—	—	—	—	3,550	—	—	7,652	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,805	838	7,493	199,448	277,692	1,635	41,746	—	3,480	12
Rents, Concessions, and Royalties	—	4,702	—	100,800	28,905	—	—	—	12,669	—
Intergovernmental										
Federal	—	99,750	—	—	—	—	—	—	104,049	—
State	1,117,626	10,000	—	—	—	3,008	3,650	—	9,144	84
Other Governmental Agencies	—	—	—	—	—	—	—	—	129,504	—
Charges for Current Services	—	4,444	2,960,998	776,428	—	8,558	376,944	—	45	—
Self Insurance Contributions and Claim Adjustments	—	—	—	7,654,995	14,473,118	—	—	—	—	—
Other Revenues	82,741	2,426	1,236	401,334	—	66,992	2,179	—	5,502	—
Total Revenues	1,202,172	321,267	2,969,727	9,133,005	14,779,715	496,655	652,220	—	1,431,517	19,203
Expenditures										
Salaries, Wages, and Benefits	501,554	39,547	—	1,174,195	1,687,948	336,194	344,630	—	1,165,678	—
Services and Supplies	576,991	148,001	2,833,857	1,938,926	1,092,605	128,243	169,307	319	143,697	12,560
Self Insurance - Claims Paid	—	—	—	7,887,041	7,529,490	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	156,010	—	—	—	31,701	—	—	—	—
Interest Expense	—	—	—	—	104,287	6,466	—	—	—	—
Fixed Assets	—	—	4,008	—	2,228,067	6,881	15,564	—	110,437	—
Other Expenditures	—	3,983	—	—	—	—	—	—	—	—
Total Expenditures	1,078,545	347,541	2,837,865	11,000,162	12,642,397	509,485	529,501	319	1,419,812	12,560
Revenues Over (Under) Expenditures	123,627	(26,274)	131,862	(1,867,157)	2,137,318	(12,830)	122,719	(319)	11,705	6,643
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$123,627	\$(26,274)	\$131,862	\$(1,867,157)	\$2,137,318	\$(12,830)	\$122,719	\$(319)	\$11,705	\$6,643

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Resort Improvement District No. 1	Resource Conservation District of Greater San Diego County Resource Conservation	Resources Conservation District of the Santa Monica Mountains Resource Conservation	Rice Pest Abatement District No. 1 Pest Control	Richgrove Community Services District Streets and Roads - Construction and Maintenance	Richland Tract Lighting District Lighting and Lighting Maintenance	Richvale Recreation and Park District Recreation and Park	Ridgecrest Ranchos Recreation and Park District Recreation and Park	Ridgeview Woodlands Permanent Road Division Streets and Roads - Construction and Maintenance	Ridgewood Acres Community Services District Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$454,938	\$248,659	\$253,036	\$—	\$—	\$1,733	\$—	\$22,256	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	93,325	—	—	—	—	2,885	—	—	13,580	3,081
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	13,985	—	—	—	—	8	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	4,178	2,240	4,507	851	—	21	1,529	12	137	180
Rents, Concessions, and Royalties	31,156	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	1,538,522	—	—	—	1	—	—	—	—
State	12,824	58,326	2,300	—	—	28	—	400	—	—
Other Governmental Agencies	24,384	23,000	—	—	—	760	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	3,580	330,401	81	—	—	3,000	—	8,615	—
Total Revenues	634,790	1,874,327	590,244	932	—	5,436	4,529	22,668	22,332	3,261
Expenditures										
Salaries, Wages, and Benefits	86,751	185,427	515,907	—	2,873	—	—	—	—	—
Services and Supplies	85,556	129,312	217,761	8,824	—	5,667	3,164	17,847	10,179	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	240,229	—	—	—	—	—	—	—	—	—
Other Expenditures	—	1,277,911	—	—	—	—	—	—	—	—
Total Expenditures	412,536	1,592,650	733,668	8,824	2,873	5,667	3,164	17,847	10,179	—
Revenues Over (Under) Expenditures	222,254	281,677	(143,424)	(7,892)	(2,873)	(231)	1,365	4,821	12,153	3,261
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	671	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	222,254	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(222,254)	—	—	—	—	—	(671)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$281,677	\$(143,424)	\$(7,892)	\$(2,873)	\$(231)	\$694	\$4,821	\$12,153	\$3,261

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Rim of the World Recreation and Park District	Rincon Del Diablo Municipal Water District	Rincon Ranch Community Services District	Rincon Valley Fire Protection District	Rio Dell Fire Protection District	Rio Linda-Elverta Parks and Recreation Area (Sacramento)	Rio Nido Lighting District	Rio Vista - Montezuma Cemetery District	Ripon Consolidated Fire Protection District	Rising Hill Community Services District
	Recreation and Park	Fire Protection	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$1,420,257	\$12,564	\$3,754,637	\$74,837	\$747,527	\$23,635	\$460,151	\$1,007,641	\$10,006
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	707,408	359,987	29,205	770,526	19,984	—	—	—	666,427	34,000
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	31,378	18,340	—	76,844	1,780	—	305	3,380	—	90
Licenses, Permits, and Franchises	—	—	—	1,500	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	4,106	87	11,107	1,937	430	2,903	11,617	9,490	443
Rents, Concessions, and Royalties	85,545	—	—	—	—	22,877	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	14,125	641	36,408	1,279	30,980	544	5,351	10,000	114
Other Governmental Agencies	—	30,379	—	—	—	—	6,578	—	1,467,904	—
Charges for Current Services	265,014	—	—	9,536	—	110,021	—	11,200	519,005	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	20,530	—	—	17,522	914	9,255	—	4,400	—	52
Total Revenues	1,109,875	1,847,194	42,497	4,678,080	100,731	921,090	33,965	496,099	3,680,467	44,705
Expenditures										
Salaries, Wages, and Benefits	362,199	—	—	3,951,494	41,726	545,126	—	199,085	1,951,140	—
Services and Supplies	557,198	1,826,006	5,087	577,542	54,106	325,724	21,357	76,082	415,427	45,611
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	14,935	—	—	—	—	—	—	—	225,978	—
Interest Expense	33,505	—	—	—	—	—	—	—	45,963	—
Fixed Assets	—	—	—	39,838	—	244,754	—	80,384	—	—
Other Expenditures	—	—	5,337	125,000	255	—	—	6,158	—	—
Total Expenditures	967,837	1,826,006	10,424	4,693,874	96,087	1,115,604	21,357	361,709	2,638,508	45,611
Revenues Over (Under) Expenditures	142,038	21,188	32,073	(15,794)	4,644	(194,514)	12,608	134,390	1,041,959	(906)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	21,188	—	—	—	—	—	—	61,658	—
Total Other Financing Sources (Uses)	—	(21,188)	—	—	—	—	—	—	(61,658)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$142,038	\$—	\$32,073	\$(15,794)	\$4,644	\$(194,514)	\$12,608	\$134,390	\$980,301	\$(906)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	River City Regional Stadium Financing Authority	River Delta Fire 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	Riverside County Flood Control and Water Conservation	Riverside County Habitat Conservation Agency	Riverside County Regional Park and Open Space
	Financing or Constructing Facilities	Fire Protection	Drainage and Drainage Maintenance	Memorial	Fire Protection	Lighting and Lighting Maintenance		Flood Control and Water Conservation	Resource Conservation	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$159,712	\$—	\$56,985	\$78,815	\$18,281	\$—	\$40,378,000	\$—	\$4,050,438
Voter Approved Taxes	—	—	208,301	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	13,600	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	654	719	166	—	436,000	—	54,248
Licenses, Permits, and Franchises	6,468	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	239	—	14,310	1,676	343	153	52,914	1,469,000	112,356	75,885
Rents, Concessions, and Royalties	3,567,629	—	—	23,454	—	—	—	—	—	919,490
Intergovernmental										
Federal	—	—	—	—	9	2	—	76,000	—	—
State	—	2,265	—	1,036	7,867	246	—	635,000	—	237,164
Other Governmental Agencies	—	—	—	—	—	—	—	5,173,000	183,181	6,554,461
Charges for Current Services	—	—	—	—	—	—	—	15,982,000	—	3,728,247
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	185,684,614	—	—	—
Other Revenues	—	33,269	—	335	29	—	2,979,721	—	—	115,357
Total Revenues	3,574,336	195,246	222,611	84,140	87,782	32,448	188,717,249	64,149,000	295,537	15,735,290
Expenditures										
Salaries, Wages, and Benefits	—	16,664	40,615	36,170	16,559	5,952	—	23,029,000	—	7,736,855
Services and Supplies	—	101,216	888,952	29,653	26,738	15,996	83,451,412	28,798,000	922,669	5,536,231
Self Insurance - Claims Paid	—	—	—	—	—	—	98,119,363	—	—	—
Debt Service										
Retirement of Long-Term Debt	770,000	55,149	—	—	—	—	—	—	—	—
Interest Expense	2,796,475	13,948	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	15,382	21,046	1,083	—	2,793,000	—	5,083,171
Other Expenditures	12,864	—	—	—	21,858	—	—	—	—	—
Total Expenditures	3,579,339	186,977	929,567	81,205	86,201	23,031	181,570,775	54,620,000	922,669	18,356,257
Revenues Over (Under) Expenditures	(5,003)	8,269	(706,956)	2,935	1,581	9,417	7,146,474	9,529,000	(627,132)	(2,620,967)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	76,000	—	215,610
Operating Transfers Out	—	—	—	—	—	—	—	1,485,000	—	344,610
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	(1,409,000)	—	(129,000)
Revenues/Sources Over (Under) Expenditures/Uses	\$(5,003)	\$8,269	\$(706,956)	\$2,935	\$1,581	\$9,417	\$7,146,474	\$8,120,000	\$(627,132)	\$(2,749,967)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	Rocklin Fire Protection District	Rodeo-Hercules Fire Protection District	Rohrer Community Recreation and Park
	Self Insurance	Self Insurance	Resource Conservation	Cemetery	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Land Reclamation and Levee Maintenance	Fire Protection	Fire Protection	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$694,125	\$167,187	\$1,886	\$—	\$—	\$39,222	\$2,713,693	\$12,687
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	(394)	—	5,488	—	—	1,336,552	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	69,925	—	—	—	—	—	(15,447)	57
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	37,233	378,757	10,865	—	22	66	2,289	5,098	44
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	11,434	2,170	19	—	—	414	40,017	284
Other Governmental Agencies	—	—	29,827	605	—	—	—	106	277,046	—
Charges for Current Services	—	—	—	292,542	—	—	—	—	106,826	—
Self Insurance Contributions and Claim Adjustments	7,129,930	18,356,336	—	—	—	—	—	—	—	—
Other Revenues	—	—	439,115	3,763	—	407	6,842	—	—	—
Total Revenues	7,129,930	18,393,569	1,623,183	476,738	1,905	5,917	6,908	42,031	4,463,785	13,072
Expenditures										
Salaries, Wages, and Benefits	—	—	495,559	222,790	—	—	—	—	4,433,947	—
Services and Supplies	5,799,605	18,354,357	361,110	129,798	745	4,095	6,165	29,631	601,424	—
Self Insurance - Claims Paid	919,519	(86,789)	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	25,653	—	—	—	—	—	—
Interest Expense	188,688	—	—	12,744	—	—	—	—	—	—
Fixed Assets	—	—	29,593	108,040	—	—	—	—	—	—
Other Expenditures	—	—	441,591	—	—	—	—	—	—	18,304
Total Expenditures	6,907,812	18,267,568	1,327,853	499,025	745	4,095	6,165	29,631	5,035,371	18,304
Revenues Over (Under) Expenditures	222,118	126,001	295,330	(22,287)	1,160	1,822	743	12,400	(571,586)	(5,232)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	4	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	(4)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$222,118	\$126,001	\$295,330	\$(22,287)	\$1,160	\$1,822	\$739	\$12,400	\$(571,586)	\$(5,232)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Rohnerville Lighting District	Rolling Acres Permanent Road Division	Rolling Hills Community Services District	Rolling Hills Lighting District	Rollingwood-Wilart Recreation and Park District	Rosamond Community Services District	Rosamond Community Services District	Rose-Andrews Street Lighting District	Roseland Fire Protection District	Roseville Cemetery District
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Fire Protection	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$5,107	\$—	\$66,734	\$4,168	\$19,788	\$—	\$244,203	\$—	\$462,839	\$1,760,386
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	4,200	69,696	—	—	24,364	230,852	401	(7,087)	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	46	—	1,044	2	(106)	—	—	—	—	(1,018)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	201	220	794	426	—	193	3,210	—	1,318	174,970
Rents, Concessions, and Royalties	—	—	—	—	—	—	15,021	—	—	39,852
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	86	—	764	62	211	—	2,126	—	6,074	19,036
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	9,389
Charges for Current Services	—	—	—	—	—	72,232	36,220	—	—	172,547
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	2,283	—	9,519	—	—	—	—	—
Total Revenues	5,440	4,420	141,315	4,658	29,412	96,789	531,632	401	463,144	2,175,162
Expenditures										
Salaries, Wages, and Benefits	—	—	78	—	—	—	426,295	—	3,509	441,432
Services and Supplies	579	4,279	151,406	1,808	58,911	108,777	321,378	1,811	478,831	653,948
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	7,083	—	—	—
Fixed Assets	—	—	3,575	—	—	—	5,304	—	9,333	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	579	4,279	155,059	1,808	58,911	108,777	760,060	1,811	491,673	1,095,380
Revenues Over (Under) Expenditures	4,861	141	(13,744)	2,850	(29,499)	(11,988)	(228,428)	(1,410)	(28,529)	1,079,782
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$4,861	\$141	\$(13,744)	\$2,850	\$(29,499)	\$(11,988)	\$(228,428)	\$(1,410)	\$(28,529)	\$1,079,782

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Ross Valley Fire Service	Ross Valley Paramedic Authority	Rossmoor Community Services District	Rothers Riverside Subdivision Lighting District	Rough and Ready Fire Protection District	Round Valley County Water District	Rubidoux Community Services District	Running Springs Water District	Running Springs Water District	Rural Counties Environmental Services Joint Powers Authority Governmental Services
	Fire Protection	Ambulance Service	Recreation and Park	Lighting and Lighting Maintenance	Fire Protection	Flood Control and Water Conservation	Fire Protection	Ambulance Service	Fire Protection	
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$641,640	\$12,556	\$176,426	\$15,197	\$1,881,857	\$—	\$1,260,584	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	954,960	246,946	—	1,105	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	19,559	20	98	10	99,507	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	7,277	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,827	7,420	12,389	1,497	2,646	105	10,840	—	2,286	—
Rents, Concessions, and Royalties	—	—	123,013	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	329,144	—	—	—	—	946
State	—	—	5,633	235	21,068	170	70,380	—	23,355	250,290
Other Governmental Agencies	6,184,035	—	52,000	—	—	—	251,778	—	—	—
Charges for Current Services	70,793	762,971	—	—	17,258	—	32,956	428,621	201,740	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	37,424	—	14,912	—	27,371	—	25,877	1,499	4,842	162,234
Total Revenues	6,295,079	1,725,351	1,116,092	14,308	575,116	15,482	2,380,472	430,120	1,492,807	413,470
Expenditures										
Salaries, Wages, and Benefits	5,376,059	6,140	345,180	—	75,559	5,640	1,482,081	487,904	992,120	—
Services and Supplies	739,182	1,826,738	787,795	4,706	94,329	5,312	453,674	239,385	307,536	419,587
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	78,627	—	—	—	—	—	—	—	—	—
Interest Expense	9,892	—	—	—	—	—	—	1,734	—	—
Fixed Assets	46,581	—	19,422	—	591,020	—	—	—	38,593	—
Other Expenditures	—	—	—	—	—	1,101	258,161	—	—	—
Total Expenditures	6,250,341	1,832,878	1,152,397	4,706	760,908	12,053	2,193,916	729,023	1,338,249	419,587
Revenues Over (Under) Expenditures	44,738	(107,527)	(36,305)	9,602	(185,792)	3,429	186,556	(298,903)	154,558	(6,117)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	20,000	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	210,991	298,903	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	20,000	—	—	—	210,991	298,903	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$44,738	\$(107,527)	\$(16,305)	\$9,602	\$(185,792)	\$3,429	\$397,547	\$—	\$154,558	\$(6,117)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Rural Fire Protection District	Russian River Cemetery District	Russian River Fire Protection District	Russian River Recreation and Park District	Ruth Lake Community Services District	Ruth Lake Community Services District	Ruth Lake Community Services District	Sacramento Area Flood Control Agency	Sacramento Central Groundwater Authority Resource Conservation	Sacramento County Stormwater Utility District (Sacramento) Drainage and Drainage Maintenance
	Fire Protection	Cemetery	Fire Protection	Recreation and Park	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Flood Control and Water Conservation		
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$633,340	\$256,734	\$535,358	\$287,626	\$10	\$4,950	\$—	\$—	\$—	\$6,255,718
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	775,683	—	558,864	—	—	—	6,247,875	—	—	1,129,236
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,419	—	—	—	—	—	25,441
Licenses, Permits, and Franchises	—	—	—	—	81	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	10,814	51,009	3,525	409	—	—	9	68,953	3,396	79,132
Rents, Concessions, and Royalties	—	340	4,884	—	—	700,331	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	55,881
State	6,397	3,000	7,291	204,882	—	14	—	309,074	65,266	89,272
Other Governmental Agencies	259,983	—	—	(105,189)	—	1,500	—	—	268,461	—
Charges for Current Services	1,907,449	227,001	615,209	1,584	—	—	—	—	—	22,527,515
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	118,564	1,295	40,399	4,298	—	—	—	608,026	—	696,056
Total Revenues	3,712,230	539,379	1,765,530	395,029	91	706,795	9	7,233,928	337,123	30,858,251
Expenditures										
Salaries, Wages, and Benefits	114,575	320,693	1,114,190	88,612	—	226,565	—	214,041	—	10,434,963
Services and Supplies	3,524,736	117,718	408,337	105,778	14,627	278,728	—	4,405,731	216,509	15,304,089
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	12,555	—	—	7,843	—	—	—	—
Interest Expense	—	—	3,361	—	—	—	—	—	—	—
Fixed Assets	2,016,420	—	17,556	189,685	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	113,733	—	5,800,365
Total Expenditures	5,655,731	438,411	1,555,999	384,075	14,627	513,136	—	4,733,505	216,509	31,539,417
Revenues Over (Under) Expenditures	(1,943,501)	100,968	209,531	10,954	(14,536)	193,659	9	2,500,423	120,614	(681,166)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	15,000	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	15,000	—	388,545	—	—
Total Other Financing Sources (Uses)	—	—	—	—	15,000	(15,000)	—	(388,545)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,943,501)	\$100,968	\$209,531	\$10,954	\$464	\$178,659	\$9	\$2,111,878	\$120,614	\$(681,166)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Sacramento County Water Agency	Sacramento Groundwater Authority	Sacramento Metropolitan Air Quality Management District	Sacramento Metropolitan Cable Television Commission	Sacramento Metropolitan Fire District	Sacramento Regional Fire-EMS Communications Center	Sacramento River Fire District	Sacramento River Reclamation District (Butte)	Sacramento River Westside Levee District (Colusa)	Sacramento Valley Basinwide Air Pollution Control Council
	Drainage and Drainage Maintenance	Local and Regional Planning or Development	Air Pollution Control	Governmental Services	Fire Protection	Governmental Services	Fire Protection	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Air Pollution Control
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$36	\$—	\$—	\$—	\$111,257,746	\$—	\$108,807	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,240,303	—	—	—	706,109	—	180,097	—	265,330	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	118,090	—	—	—	—	—
Licenses, Permits, and Franchises	1,637,223	—	5,384,287	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	520,445	—	8,170	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	254,352	3,247	230,368	9,423	22,893	31,942	30,740	1,007	2,752	—
Rents, Concessions, and Royalties	—	—	—	—	90,014	—	—	—	—	—
Intergovernmental										
Federal	—	—	1,988,770	—	—	—	4,040	—	—	—
State	—	92,177	16,093,258	—	7,071,856	—	969	—	—	—
Other Governmental Agencies	355,840	533,809	532,447	—	870,744	—	—	—	—	83,638
Charges for Current Services	1,194,998	—	—	14,480,187	18,398,726	5,636,442	106,154	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	565,112	—	4,088,395	1,561	2,287	—	—	—
Total Revenues	5,682,752	629,233	25,314,687	14,489,610	142,632,743	5,669,945	433,094	1,007	268,082	83,638
Expenditures										
Salaries, Wages, and Benefits	1,264,227	315,485	11,458,660	536,906	130,054,834	4,469,232	116,597	—	—	—
Services and Supplies	3,166,883	118,099	14,137,978	2,586,706	11,048,656	936,205	124,114	731	193,741	77,301
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	197,043	—	—	—	—	—
Fixed Assets	—	4,314	43,289	131,986	2,999,107	—	65,790	—	—	—
Other Expenditures	1,099,386	165,509	409,792	11,267,063	156,340	223,078	—	—	918	—
Total Expenditures	5,530,496	603,407	26,049,719	14,522,661	144,455,980	5,628,515	306,501	731	194,659	77,301
Revenues Over (Under) Expenditures	152,256	25,826	(735,032)	(33,051)	(1,823,237)	41,430	126,593	276	73,423	6,337
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	405	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	1,091,965	—	—	—	5,786,958	—	—	—	—	—
Total Other Financing Sources (Uses)	(1,091,965)	—	—	—	(5,786,958)	—	—	(405)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(939,709)	\$25,826	\$(735,032)	\$(33,051)	\$(7,610,195)	\$41,430	\$126,593	\$(129)	\$73,423	\$6,337

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Sacramento-Yolo Mosquito and Vector Control District Pest Control	Saddle Creek Community Services District Pest Control	Saddle Creek Community Services District Police Protection and Personal Safety	Saddle Creek Community Services District Recreation and Park	Saddle Creek Community Services District Resource Conservation	Saddle Creek Community Services District Streets and Roads - Construction and Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$9,798,176	\$—	\$—	\$—	\$—	\$—	\$589,113	\$6,929	\$5,524,892	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	260,200	104,315	104,315	104,315	104,315	104,315	378,696	128,327	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	30	230,773	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	34,042	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	54,678	310	310	310	309	309	4,290	392	6,380	106
Rents, Concessions, and Royalties	24,000	—	—	—	—	—	18,509	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	57,988	3	409,297	—
State	247,423	—	—	—	—	—	9,392	105	42,045	—
Other Governmental Agencies	—	—	—	—	—	—	330,616	2,551	808,560	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	24,288
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	212,372	1,306	1,306	1,306	1,305	1,306	36,156	—	—	11,664
Total Revenues	10,596,849	105,931	105,931	105,931	105,929	105,930	1,458,802	138,337	7,021,947	36,058
Expenditures										
Salaries, Wages, and Benefits	8,462,828	73,771	73,771	73,771	73,771	73,771	1,627,552	—	5,871,177	—
Services and Supplies	3,139,885	46,859	15,972	15,972	15,972	15,971	206,693	109,032	809,823	65,970
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	1,876	1,876	1,876	1,877	1,877	—	—	71,430	—
Interest Expense	—	—	—	—	—	—	—	—	52,379	—
Fixed Assets	182,448	—	—	—	—	—	71,492	—	257,224	—
Other Expenditures	540,349	—	—	—	—	—	753	—	—	—
Total Expenditures	12,325,510	122,506	91,619	91,619	91,620	91,619	1,906,490	109,032	7,062,033	65,970
Revenues Over (Under) Expenditures	(1,728,661)	(16,575)	14,312	14,312	14,309	14,311	(447,688)	29,305	(40,086)	(29,912)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	587,000	—	—	29,912
Operating Transfers Out	—	—	—	—	—	—	79,395	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	507,605	—	—	29,912
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,728,661)	\$(16,575)	\$14,312	\$14,312	\$14,309	\$14,311	\$59,917	\$29,305	\$(40,086)	\$—

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Salton Sea Authority	Samoa Fire Protection District	San Andreas Cemetery District	San Andreas Fire Protection District	San Andreas Lighting District	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
	Resource Conservation	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Memorial	Cemetery	Resource Conservation	Flood Control and Water Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$2,600	\$21,850	\$208,814	\$18,820	\$26,497	\$—	\$12,047	\$—	\$35,779,375
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	66,708	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	757	858	—	10	—	—	360	—	651,884
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	37,796
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	600	3,526	2,227	2,063	1,477	222	—	270	92	278,686
Rents, Concessions, and Royalties	—	—	—	—	—	10,985	—	—	—	931,262
Intergovernmental										
Federal	—	—	—	116,528	—	—	—	—	—	1,808,429
State	—	—	310	20,064	268	73,835	—	80	70,695	14,990,039
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	924,458
Charges for Current Services	—	—	575	1,425	—	—	—	—	39,460	161,342
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	256,250	416	—	15,014	—	12,263	—	1,343	15,375	1,057,764
Total Revenues	256,850	74,007	25,820	363,908	20,575	123,802	—	14,100	125,622	56,621,035
Expenditures										
Salaries, Wages, and Benefits	—	35,805	26,492	135,858	—	—	—	—	—	15,002,060
Services and Supplies	244,589	41,920	7,964	224,000	18,023	145,694	—	7,844	116,559	34,776,092
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	3,741,842
Interest Expense	—	—	—	—	—	—	—	—	—	3,897,303
Fixed Assets	—	—	—	15,225	—	940	—	—	—	93,747
Other Expenditures	—	—	—	—	—	—	3,510	—	—	272,281
Total Expenditures	244,589	77,725	34,456	375,083	18,023	146,634	3,510	7,844	116,559	57,783,325
Revenues Over (Under) Expenditures	12,261	(3,718)	(8,636)	(11,175)	2,552	(22,832)	(3,510)	6,256	9,063	(1,162,290)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	2,929,816
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	11,675,585
Operating Transfers Out	—	—	—	—	—	—	—	—	—	11,675,585
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	2,929,816
Revenues/Sources Over (Under) Expenditures/Uses	\$12,261	\$(3,718)	\$(8,636)	\$(11,175)	\$2,552	\$(22,832)	\$(3,510)	\$6,256	\$9,063	\$1,767,526

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	San Diego County Schools Fringe Benefits Consortium	San Diego County Schools Risk Management Joint Powers Authority Self Insurance	San Diego County Street Lighting Maintenance District Lighting and Lighting Maintenance	San Diego Data Processing Corporation, Inc.	San Diego Geographic Information Source District Governmental Services
	Flood Control and Water Conservation	Governmental Services	Governmental Services	Air Pollution Control	Flood Control and Water Conservation	Self Insurance	Self Insurance	Lighting and Lighting Maintenance	Governmental Services	Governmental Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$74,512	\$—	\$—	\$—	\$3,841,623	\$—	\$—	\$913,179	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	564,415	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	25,366	—	—	5,988	—	—
Licenses, Permits, and Franchises	—	—	—	6,800,780	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	1,109,965	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	32,847	—	47,505	120,277	68,638	125,716	609,740	5,506	2,198	3,296
Rents, Concessions, and Royalties	101,890	—	31,669,484	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	3,707,280	1,214	—	—	—	—	—
State	5,368	—	—	5,469,532	39,058	—	—	9,160	—	—
Other Governmental Agencies	—	—	3,405,278	8,816,272	—	—	—	—	—	1,223,404
Charges for Current Services	—	—	—	682,448	1,070,095	—	—	725,448	73,041,582	68,379
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	88,242,863	36,466,323	—	—	—
Other Revenues	177,159	235,131	953,851	148,511	17	—	—	4	—	46,475
Total Revenues	956,191	235,131	36,076,118	26,855,065	5,046,011	88,368,579	37,076,063	1,659,285	73,043,780	1,341,554
Expenditures										
Salaries, Wages, and Benefits	557,631	—	23,369,954	14,395,649	—	1,821,086	1,686,181	—	24,583,063	815,976
Services and Supplies	711,143	—	10,592,562	3,928,269	4,301,402	26,228,474	18,594,951	1,561,435	42,805,634	462,663
Self Insurance - Claims Paid	—	—	—	—	—	53,408,537	17,737,451	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	1,031,063	—	—	—	—	—	—	—
Interest Expense	—	—	12,005	—	—	—	—	—	—	—
Fixed Assets	—	—	7,135,629	199,652	925,023	7,620	14,231	—	1,955,425	6,282
Other Expenditures	—	12	—	10,213,405	93,493	—	—	—	—	1,125
Total Expenditures	1,268,774	12	42,141,213	28,736,975	5,319,918	81,465,717	38,032,814	1,561,435	69,344,122	1,286,046
Revenues Over (Under) Expenditures	(312,583)	235,119	(6,065,095)	(1,881,910)	(273,907)	6,902,862	(956,751)	97,850	3,699,658	55,508
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	3,353,351	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	3,178	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	7,189,520	—	—	—	—	—	—
Operating Transfers Out	—	—	—	7,189,520	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	3,353,351	3,178	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(312,583)	\$235,119	\$(2,711,744)	\$(1,878,732)	\$(273,907)	\$6,902,862	\$(956,751)	\$97,850	\$3,699,658	\$55,508

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	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
	Self Insurance	Financing or Constructing Facilities	Recreation and Park	Flood Control and Water Conservation	Governmental Services	Animal Control	Pest Control	Self Insurance	Self Insurance	Resource Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$1,027
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	2,897,875	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	477,909	71	6,213	1,430	243	—	22,168	66,879	435,733	3,817
Rents, Concessions, and Royalties	—	1,743,218	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	79,299	—	1,134,220	—	—	—	—	—
State	—	—	1,717,406	—	—	—	—	—	—	1
Other Governmental Agencies	—	—	489,987	490,000	—	—	588	—	—	1,340
Charges for Current Services	—	—	—	—	—	583,515	—	—	—	21,792
Self Insurance Contributions and Claim Adjustments	7,731,840	—	—	—	—	—	—	2,070,000	5,781,374	—
Other Revenues	—	—	345,720	—	294	—	—	—	—	610,996
Total Revenues	8,209,749	1,743,289	2,638,625	491,430	1,134,757	583,515	2,920,631	2,136,879	6,217,107	638,973
Expenditures										
Salaries, Wages, and Benefits	211,977	—	787,947	380,220	27,889	—	1,876,309	—	—	41,827
Services and Supplies	4,510,068	1,767,930	2,054,162	68,956	134,397	558,107	670,550	102,523	678,049	52,143
Self Insurance - Claims Paid	(2,091,960)	—	—	—	—	—	—	840,544	4,516,720	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	1,021,289	—	38,792	—	—	—
Other Expenditures	—	—	5,765	—	—	—	—	—	—	—
Total Expenditures	2,630,085	1,767,930	2,847,874	449,176	1,183,575	558,107	2,585,651	943,067	5,194,769	93,970
Revenues Over (Under) Expenditures	5,579,664	(24,641)	(209,249)	42,254	(48,818)	25,408	334,980	1,193,812	1,022,338	545,003
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	3,150	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(3,150)	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$5,579,664	\$(24,641)	\$(212,399)	\$42,254	\$(48,818)	\$25,408	\$334,980	\$1,193,812	\$1,022,338	\$545,003

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	San Joaquin County Schools Property and Liability Insurance Group	San Joaquin County Schools Workers Compensation Insurance Group	San Joaquin Valley Drainage Authority	San Joaquin Valley Insurance Authority	San Joaquin Valley Unified Air Pollution Control District
	Cemetery	Flood Control and Water Conservation	Flood Control and Water Conservation	Pest Control	Resource Conservation	Self Insurance	Self Insurance	Drainage and Drainage Maintenance	Self Insurance	Air Pollution Control
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$217,753	\$—	\$1,464,718	\$3,617,866	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	776,236	3,363,860	2,710,998	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,428	—	1,858	4,530	—	—	—	—	—	—
Licenses, Permits, and Franchises	145,312	24,488	—	—	—	—	—	—	—	21,966,500
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	6,151,499
Revenue From Use of Money and Property										
Interest Income	65,983	60,860	43,016	58,772	7,284	5,737	52,386	5,667	—	2,725,465
Rents, Concessions, and Royalties	—	—	—	129,645	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	113,245	—	—	—	—	14,036,166
State	3,337	—	18,192	128,136	516,322	—	—	99,984	—	58,015,316
Other Governmental Agencies	11,442	—	28,781	33,843	34,215	—	—	—	—	46,777
Charges for Current Services	194,203	—	1,087,578	—	—	—	—	934,300	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	1,245,445	5,535,828	—	34,598,691	—
Other Revenues	71,561	—	506,089	156,164	625,283	—	—	—	—	—
Total Revenues	712,019	861,584	6,514,092	6,839,954	1,296,349	1,251,182	5,588,214	1,039,951	34,598,691	102,941,723
Expenditures										
Salaries, Wages, and Benefits	459,817	—	—	4,073,229	—	—	—	—	—	29,738,146
Services and Supplies	208,683	1,935,591	5,935,486	2,594,745	1,438,783	87,183	5,586,389	1,154,462	—	4,496,473
Self Insurance - Claims Paid	—	—	—	—	—	101,020	588	—	34,021,394	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	163,763	—	—	329,884
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	10,527	—	198,222	90,835	—	—	—	—	—	1,331,018
Other Expenditures	—	—	121,020	—	—	914,022	446,491	—	—	60,727,740
Total Expenditures	679,027	1,935,591	6,254,728	6,758,809	1,438,783	1,102,225	6,197,231	1,154,462	34,021,394	96,623,261
Revenues Over (Under) Expenditures	32,992	(1,074,007)	259,364	81,145	(142,434)	148,957	(609,017)	(114,511)	577,297	6,318,462
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	62,000	—	150,000	—	—	—	—	—
Operating Transfers Out	12,000	31,295	—	—	150,000	—	—	—	—	—
Total Other Financing Sources (Uses)	(12,000)	(31,295)	62,000	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$20,992	\$(1,105,302)	\$321,364	\$81,145	\$(142,434)	\$148,957	\$(609,017)	\$(114,511)	\$577,297	\$6,318,462

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	San Joaquin Valleywide Air Pollution Study Agency	San Jose Financing Authority	San Juan Bautista Cemetery District	San Juan Ridge County Water District	San Lucas Cemetery District	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
	Air Pollution Control	Financing or Constructing Facilities	Cemetery	Flood Control and Water Conservation	Cemetery	Air Pollution Control	Flood Control and Water Conservation	Resource Conservation	Flood Control and Water Conservation	Library Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$107,591	\$13,639	\$12,058	\$279,707	\$1,543,915	\$—	\$2,666,357	\$18,187,969
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,290	—	—	455,411	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	8	360	—	—	—	261,367	44,610
Licenses, Permits, and Franchises	—	—	—	—	—	2,162,647	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	65,330	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	53,446	—	406	70	445	16,916	26,408	17	150,729	114,812
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	4,941	4,756
Intergovernmental										
Federal	284,835	—	—	—	—	35,100	63,418	—	—	68,206
Slate	—	—	1,203	151	78	1,182,509	12,813	—	22,267	438,699
Other Governmental Agencies	—	—	—	—	92	34,283	30,204	—	—	270,361
Charges for Current Services	—	—	20,754	5,259	325	696,216	56,736	—	—	475,229
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	115,500	—	—	—	—	571,333	—	—	3,374	481,479
Total Revenues	453,781	—	129,954	20,417	13,358	5,044,041	2,188,905	17	3,109,035	20,086,121
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	2,949,255	1,166,667	—	—	12,603,684
Services and Supplies	336,616	—	128,094	14,350	16,029	928,325	859,701	863	784,769	5,057,890
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	229,038	—	—	—	—	66,853	—	—	1,777,119	211,002
Other Expenditures	—	24,910,568	—	—	—	976,698	—	—	—	1,383,581
Total Expenditures	565,654	24,910,568	128,094	14,350	16,029	4,921,131	2,026,368	863	2,561,888	19,256,157
Revenues Over (Under) Expenditures	(111,873)	(24,910,568)	1,860	6,067	(2,671)	122,910	162,537	(846)	547,147	829,964
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	24,910,568	—	—	—	7,559	98,265	—	—	—
Operating Transfers Out	—	—	—	—	—	7,559	98,265	—	—	—
Total Other Financing Sources (Uses)	—	24,910,568	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(111,873)	\$—	\$1,860	\$6,067	\$(2,671)	\$122,910	\$162,537	\$(846)	\$547,147	\$829,964

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	San Miguel Cemetery District	San Miguel Community Services District	San Miguel Consolidated Fire Protection District	San Quentin Village Maintenance District (Marin)	San Ramon Valley Fire Protection
	Pest Control	Police Protection and Personal Safety	Resource Conservation	Self Insurance	Self Insurance	Cemetery	Fire Protection	Fire Protection	Drainage and Drainage Maintenance	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,581,340	\$—	\$53,157	\$—	\$—	\$67,326	\$290,095	\$16,390,792	\$17,991	\$48,684,400
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,854,769	—	—	—	—	—	—	—	21,240	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	38	(37,011)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	46,491	10,332	158	125,848	10,327	1,181	2,457	29,867	1,443	149,982
Rents, Concessions, and Royalties	—	—	—	33,854	—	—	—	—	—	159,877
Intergovernmental										
Federal	—	—	92,456	—	—	—	—	—	—	—
State	200,237	—	223,164	—	—	574	14,568	160,214	105	591,484
Other Governmental Agencies	161,334	1,186,672	23,094	—	—	—	—	1,298,542	—	—
Charges for Current Services	284,448	—	29,124	—	172,782	8,415	20,185	804,176	—	2,425,597
Self Insurance Contributions and Claim Adjustments	—	—	—	31,785,461	2,524,331	—	—	—	—	—
Other Revenues	—	—	216	—	—	—	—	—	—	21,570
Total Revenues	4,128,619	1,197,004	421,369	31,945,163	2,707,440	77,496	327,305	18,683,591	40,817	51,995,899
Expenditures										
Salaries, Wages, and Benefits	2,269,127	755,590	207,882	727,152	—	57,727	158,529	14,817,570	—	44,973,080
Services and Supplies	1,017,223	172,394	250,464	1,311,823	998,087	21,590	102,778	1,895,045	657	4,784,065
Self Insurance - Claims Paid	—	—	—	16,361,006	1,670,148	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	275,000	—	—	—	—	—	—	570,000	—	—
Interest Expense	12,512	—	—	—	—	—	—	308,091	—	—
Fixed Assets	84,209	—	—	5,700	—	3,700	133,316	—	—	—
Other Expenditures	—	189,055	—	13,527,880	—	1,527	—	2,666,842	23,549	—
Total Expenditures	3,658,071	1,117,039	458,346	31,933,561	2,668,235	84,544	394,623	20,257,548	24,206	49,757,145
Revenues Over (Under) Expenditures	470,548	79,965	(36,977)	11,602	39,205	(7,048)	(67,318)	(1,573,957)	16,611	2,238,754
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	300,219	—	—	—	—	—	—	—	—	—
Operating Transfers In	65,008	—	—	—	—	—	—	—	—	—
Operating Transfers Out	12,296	—	—	—	—	—	—	—	—	3,324,517
Total Other Financing Sources (Uses)	(247,507)	—	—	—	—	—	—	—	—	(3,324,517)
Revenues/Sources Over (Under) Expenditures/Uses	\$223,041	\$79,965	\$(36,977)	\$11,602	\$39,205	\$(7,048)	\$(67,318)	\$(1,573,957)	\$16,611	\$(1,085,763)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Sand Creek Flood Control District	Sandyland Seawall Maintenance District (Santa Barbara)	Sanger-Del Rey Cemetery District	Santa Ana River Flood Protection Agency	Santa Barbara County Air Pollution Control	Santa Barbara County Flood Control and Water Conservation District	Santa Barbara County Schools Self- Insurance Program for Employees Self Insurance	Santa Barbara County Water Agency	Santa Barbara Fire Protection District	Santa Barbara San Luis Obispo Regional Health Authority
	Flood Control and Water Conservation	Land Reclamation and Levee Maintenance	Cemetery	Flood Control and Water Conservation	Air Pollution Control	Flood Control and Water Conservation	Self Insurance	Flood Control and Water Conservation	Fire Protection	Health
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$246,717	\$—	\$—	\$8,242,652	\$—	\$2,163,246	\$28,442,715	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	12,959	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	3,165	—	824	10,579	—
Licenses, Permits, and Franchises	—	—	—	—	3,229,677	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	310	(234)	33,437	96	38,344	325,846	354,118	27,899	63,369	205,148
Rents, Concessions, and Royalties	—	—	9,068	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	497,519	(37,132)	—	120,345	3,388	—
State	—	—	3,614	—	2,209,767	(342,532)	—	2,708,857	203,490	—
Other Governmental Agencies	—	—	1,334	22,000	161,505	4,547,414	—	469,437	55,042	—
Charges for Current Services	—	—	549,912	—	1,858,119	3,184,440	—	125,700	—	372,900,069
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	3,795,956	—	—	—
Other Revenues	53	—	—	—	16,718	37,731	32,344	4,277	5,000	2,535
Total Revenues	13,322	(234)	844,082	22,096	8,011,649	15,961,584	4,182,418	5,620,585	28,783,583	373,107,752
Expenditures										
Salaries, Wages, and Benefits	—	—	513,801	—	5,568,990	3,947,752	152,542	888,830	—	10,955,427
Services and Supplies	6,320	134,137	198,021	14,855	2,791,085	7,325,134	1,153,545	5,643,311	505,672	354,560,577
Self Insurance - Claims Paid	—	—	—	—	—	—	4,108,687	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	42,176	—	—	—	—	—	—	—
Interest Expense	—	—	8,974	—	—	—	—	—	—	—
Fixed Assets	—	—	14,429	—	118,893	1,504,168	—	—	—	686,886
Other Expenditures	—	—	—	—	165,563	—	—	—	—	445,538
Total Expenditures	6,320	134,137	777,401	14,855	8,644,531	12,777,054	5,414,774	6,532,141	505,672	366,648,428
Revenues Over (Under) Expenditures	7,002	(134,371)	66,681	7,241	(632,882)	3,184,530	(1,232,356)	(911,556)	28,277,911	6,459,324
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	18,500	—	301,400	56,000	—
Other Financing (Uses)	—	—	—	—	—	33,784	—	127,884	30,430,265	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	(15,284)	—	173,516	(30,374,265)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$7,002	\$(134,371)	\$66,681	\$7,241	\$(632,882)	\$3,169,246	\$(1,232,356)	\$(738,040)	\$(2,096,354)	\$6,459,324

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Santa Clara County Abandoned Vehicle Abatement Service Authority	Santa Clara County Library Joint Powers Authority	Santa Clara County Open-Space Authority	Santa Clara County Schools Insurance Group	Santa Clara County Vector Control District	Santa Clara Valley Water District	Santa Clara Watershed Recreation and Conservation Authority	Santa Cruz Consolidated Emergency Communication Center	Santa Cruz County Animal Shelter	Santa Cruz County Emergency Medical Services Integration Authority
	Governmental Services	Library Services	Recreation and Park	Self Insurance	Pest Control	Flood Control and Water Conservation	Recreation and Park	Governmental Services	Animal Control	Governmental Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$18,680,673	\$—	\$—	\$—	\$52,251,921	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	1,989,149	—	—	—	—	—	—	—	—
Property Assessments	—	5,790,408	4,147,657	—	—	52,935,107	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	99,925	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	268,677	—
Fines, Forfeits, and Penalties	—	679,744	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	967	200,589	203,449	115,326	66,164	2,628,006	141	9,765	9,978	244
Rents, Concessions, and Royalties	—	—	—	—	—	1,388,107	—	93,095	249	—
Intergovernmental										
Federal	—	33,366	—	—	—	4,348,058	—	—	—	—
State	—	3,856,150	—	—	—	15,841,616	—	—	7,171	—
Other Governmental Agencies	—	1,685,580	17,760	—	—	—	—	4,090,001	2,111,072	1,750
Charges for Current Services	1,418,668	194,152	—	—	6,871,000	—	—	807,075	352,766	293,907
Self Insurance Contributions and Claim Adjustments	—	—	—	29,095,663	—	—	—	—	—	—
Other Revenues	—	459,474	—	304,359	48,999	—	—	456,048	357,118	—
Total Revenues	1,419,635	33,669,210	4,368,866	29,515,348	6,986,163	129,392,815	141	5,455,984	3,107,031	295,901
Expenditures										
Salaries, Wages, and Benefits	—	21,201,859	1,321,851	592,729	3,631,411	65,752,807	—	4,766,159	1,969,958	—
Services and Supplies	135,924	11,342,948	1,276,371	16,907,851	1,527,033	16,756,544	13,584	804,570	1,162,327	18,960
Self Insurance - Claims Paid	—	—	—	11,504,346	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	650,564	—	165,000	—	—	—	—	—
Interest Expense	—	—	—	—	184,931	—	—	—	—	—
Fixed Assets	—	5,325,000	116,135	859	(25,329)	—	—	—	72,780	—
Other Expenditures	1,283,756	—	—	1,329,390	1,800	19,768,988	—	—	—	247,699
Total Expenditures	1,419,680	37,869,807	3,364,921	30,335,175	5,484,846	102,278,339	13,584	5,570,729	3,205,065	266,659
Revenues Over (Under) Expenditures	(45)	(4,200,597)	1,003,945	(819,827)	1,501,317	27,114,476	(13,443)	(114,745)	(98,034)	29,242
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	51,000	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	5,070,598	—	—	—	—
Operating Transfers Out	—	—	—	—	—	23,761,040	—	—	—	—
Total Other Financing Sources (Uses)	—	51,000	—	—	—	(18,690,442)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(45)	\$(4,149,597)	\$1,003,945	\$(819,827)	\$1,501,317	\$8,424,034	\$(13,443)	\$(114,745)	\$(98,034)	\$29,242

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Santa Cruz County Fire Agencies Insurance Group	Santa Cruz County Flood Control District	Santa Cruz County Library Financing Authority	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
	Self Insurance	Flood Control and Water Conservation	Governmental Services	Resource Conservation	Self Insurance	Governmental Services	Self Insurance	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$1,734,886	\$—	\$22,726	\$—	\$—	\$—	\$—	\$—	\$30,787
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	1,600,229	969,896	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	4,086	—	63	—	—	—	—	—	(58)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	853	16,485	4,093	4,587	17,679	181	11,679	5,325	3,953	245
Rents, Concessions, and Royalties	—	10	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	11,244	—	514,638	—	—	—	—	—	—
State	—	295,171	14,002,178	2,397,019	—	238,550	—	—	—	252
Other Governmental Agencies	—	75,187	—	20	—	—	—	—	—	—
Charges for Current Services	—	2,024,311	—	—	—	—	—	13,889	148,260	2,850
Self Insurance Contributions and Claim Adjustments	759,500	—	—	—	4,411,377	—	2,879,639	—	—	—
Other Revenues	—	—	—	89,829	—	—	—	1,781	12,149	200
Total Revenues	760,353	4,161,380	14,006,271	3,028,882	4,429,056	238,731	2,891,318	1,621,224	1,134,258	34,276
Expenditures										
Salaries, Wages, and Benefits	—	—	—	792,543	—	—	—	634,195	555,320	17,588
Services and Supplies	777,282	2,998,815	—	2,181,462	2,739,709	—	379,552	699,224	662,638	13,336
Self Insurance - Claims Paid	—	—	—	—	1,856,190	—	2,669,049	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	614,370	—	—	—	—	—	—	—	—
Interest Expense	—	212,589	—	—	—	—	—	—	—	—
Fixed Assets	—	713,328	—	—	—	—	—	—	—	—
Other Expenditures	—	18,589	14,006,271	—	2,409,496	238,718	—	—	—	—
Total Expenditures	777,282	4,557,691	14,006,271	2,974,005	7,005,395	238,718	3,048,601	1,333,419	1,217,958	30,924
Revenues Over (Under) Expenditures	(16,929)	(396,311)	—	54,877	(2,576,339)	13	(157,283)	287,805	(83,700)	3,352
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	922,184	—
Operating Transfers Out	—	—	—	—	—	—	—	287,805	838,484	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	(287,805)	83,700	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(16,929)	\$(396,311)	\$—	\$54,877	\$(2,576,339)	\$13	\$(157,283)	\$—	\$—	\$3,352

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Santa Margarita Fire Protection	Santa Maria Cemetery District	Santa Maria Valley Water Conservation District	Santa Rita Hills Community Services District	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
	Fire Protection	Cemetery	Flood Control and Water Conservation	Streets and Roads - Construction and Maintenance	Flood Control and Water Conservation	Cemetery	Fire Protection	Fire Protection		
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$81,577	\$580,449	\$257,875	\$—	\$223,680	\$628,030	\$4,915,644	\$631,622	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	48,462	—	—	—
Property Assessments	—	—	48,633	195,035	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	183,430	—	—
Prior Year and Penalties	(34)	—	—	—	4,701	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	510	10,819	2,345	876	34,863	67,773	10,774	10,063	256,585	753
Rents, Concessions, and Royalties	—	—	—	—	—	—	19,000	—	—	—
Intergovernmental										
Federal	—	308	—	—	—	—	—	—	—	—
State	10,535	4,025	1,592	—	4,647	4,345	34,401	6,136	—	—
Other Governmental Agencies	—	—	1,067,957	—	1,846	—	—	—	—	—
Charges for Current Services	—	775,944	—	—	166,208	136,191	179,377	42,845	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	1,513,668	—
Other Revenues	—	25,352	30,558	—	670	41,516	24,406	792,488	—	—
Total Revenues	92,588	1,396,897	1,408,960	195,911	436,615	877,855	5,232,064	1,666,584	1,770,253	753
Expenditures										
Salaries, Wages, and Benefits	26,438	782,597	80,801	—	133,500	227,836	245,157	160,629	—	—
Services and Supplies	32,669	312,389	996,590	68,775	285,267	260,872	4,598,598	378,384	217,887	4,570
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	3,930,092	—
Debt Service										
Retirement of Long-Term Debt	12,319	—	—	—	—	—	40,199	75,000	—	—
Interest Expense	2,813	—	—	—	—	—	171,204	96,612	—	—
Fixed Assets	—	69,108	14,000	—	—	—	3,850	38,539	—	—
Other Expenditures	—	—	—	—	—	—	402	(2,695)	—	—
Total Expenditures	74,239	1,164,094	1,091,391	68,775	418,767	488,708	5,059,410	746,469	4,147,979	4,570
Revenues Over (Under) Expenditures	18,349	232,803	317,569	127,136	17,848	389,147	172,654	920,115	(2,377,726)	(3,817)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	1,932	—	4,500	—	—	—
Other Financing (Uses)	—	—	—	—	3,344	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	25,305	—	171,613	—	—
Operating Transfers Out	—	150,000	—	—	—	525,992	9,128	171,613	—	—
Total Other Financing Sources (Uses)	—	(150,000)	—	—	(1,412)	(500,687)	(4,628)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$18,349	\$82,803	\$317,569	\$127,136	\$16,436	\$(111,540)	\$168,026	\$920,115	\$(2,377,726)	\$(3,817)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Schools Association For Excess Risk Self Insurance	Schools Excess Liability Fund Self Insurance	Schools Insurance Authority Self Insurance	Schools Insurance Group, Northern Alliance Self Insurance	Schools Insurance Program for Employees Self Insurance	Schools Linked For Insurance Management Self Insurance
Revenues										
Taxes and Assessments										
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	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	4,628	1,237,800	34,552	6	51,941	2,054,576	437,223	8,994	142,783	98,295
Rents, Concessions, and Royalties	—	219,084	—	—	—	8,756	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	83,458	—
Charges for Current Services	—	—	35,186,380	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	399,220	72,462,354	—	—	41,251,447	5,264,734	38,625,514	4,720,648	4,297,312	9,295,835
Other Revenues	—	27	—	—	—	—	294,477	8	—	—
Total Revenues	403,848	73,919,265	35,220,932	6	41,303,388	7,328,066	39,357,214	4,729,650	4,523,553	9,394,130
Expenditures										
Salaries, Wages, and Benefits	—	634,650	—	—	—	1,261,910	5,016,043	—	468,626	—
Services and Supplies	325,154	57,105,906	34,738,091	—	41,096,540	876,136	7,913,634	4,096,936	1,779,283	302,319
Self Insurance - Claims Paid	130,290	13,110,045	—	—	159,879	—	26,874,448	577,364	1,710,982	810,075
Debt Service										
Retirement of Long-Term Debt	—	—	—	515,000	—	—	—	—	—	—
Interest Expense	—	—	—	380,921	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	42,418	—	—	87,928	—
Other Expenditures	—	101,081	99,568	—	—	8,454,685	—	—	1,454,157	7,763,918
Total Expenditures	455,444	70,951,682	34,837,659	895,921	41,256,419	10,635,149	39,804,125	4,674,300	5,500,976	8,876,312
Revenues Over (Under) Expenditures	(51,596)	2,967,583	383,273	(895,915)	46,969	(3,307,083)	(446,911)	55,350	(977,423)	517,818
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	895,917	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	163,124
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	895,917	—	—	—	—	—	(163,124)
Revenues/Sources Over (Under) Expenditures/Uses	\$(51,596)	\$2,967,583	\$383,273	\$2	\$46,969	\$(3,307,083)	\$(446,911)	\$55,350	\$(977,423)	\$354,694

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Schools Self Insurance of Contra Costa County	Schwartz-Baize Lighting District	Scott Valley Fire Protection District	Scotts Valley Fire Protection 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 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	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$87,784	\$5,155,159	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	289	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	189	11,964	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	26,885	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	36,174	—	1,740	5,223	42,980	3,876	29,085	12,630	4,677,630	1,815,205
Rents, Concessions, and Royalties	—	—	—	1,600	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	6,260	152,564	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	132,786	—	—	—	—	—	—
Charges for Current Services	—	—	—	87,972	—	9,018,592	—	—	—	178,881
Self Insurance Contributions and Claim Adjustments	14,335,216	—	—	—	—	—	2,440,386	6,996,981	988,020,684	11,915,193
Other Revenues	—	—	4,025	16,730	—	356,810	—	—	—	—
Total Revenues	14,371,390	289	99,998	5,590,883	42,980	9,379,278	2,469,471	7,009,611	992,698,314	13,909,279
Expenditures										
Salaries, Wages, and Benefits	—	—	36,401	4,929,333	—	—	—	—	3,401,793	3,582,802
Services and Supplies	—	119	63,520	619,349	439,549	9,038,610	1,830,864	551,941	124,287,017	1,779,347
Self Insurance - Claims Paid	13,418,038	—	—	—	—	—	304,465	6,255,251	902,120,972	12,066,703
Debt Service										
Retirement of Long-Term Debt	—	—	1,900	71,717	—	—	—	—	—	—
Interest Expense	—	—	—	76,590	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,101,730	—	—	3,319,410	—	444,504	—	—	—	—
Total Expenditures	14,519,768	119	101,821	9,016,399	439,549	9,483,114	2,135,329	6,807,192	1,029,809,782	17,428,852
Revenues Over (Under) Expenditures	(148,378)	170	(1,823)	(3,425,516)	(396,569)	(103,836)	334,142	202,419	(37,111,468)	(3,519,573)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	3,202,158	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	3,202,158	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(148,378)	\$170	\$(1,823)	\$(223,358)	\$(396,569)	\$(103,836)	\$334,142	\$202,419	\$(37,111,468)	\$(3,519,573)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Self-Insured Schools of California SISC II - Liability and Property	Selma Cemetery District	Selma Health Care District	Sequoia Drainage Maintenance (San Mateo)	Sequoia Healthcare District	Sequoia Memorial District	Serra Cooperative Library System	Shafter Recreation and Park District	Shandon Cemetery District	Shasta Avenue Maintenance District (San Joaquin) Lighting and Lighting Maintenance
	Self Insurance	Cemetery	Health	Drainage and Drainage Maintenance	Health	Memorial	Library Services	Recreation and Park	Cemetery	
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$153,872	\$48,346	\$1,663	\$7,952,920	\$19,758	\$—	\$376,665	\$13,884	\$3,963
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	1,638
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,212	—	1,165	—	441	—	1,468	—	5
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	826,734	169,761	2,762	618	452,341	4,152	502	9,903	184	12
Rents, Concessions, and Royalties	—	—	—	—	2,479,000	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	2,440	—	11	55,473	256	211,715	4,119	110	50
Other Governmental Agencies	—	—	—	—	—	—	363,881	7,490	—	—
Charges for Current Services	—	309,190	—	—	—	—	75,579	201,102	800	—
Self Insurance Contributions and Claim Adjustments	12,726,184	—	—	—	—	—	—	—	—	—
Other Revenues	—	(15,035)	—	—	—	—	—	—	—	1,679
Total Revenues	13,552,918	621,440	51,108	3,457	10,939,734	24,607	651,677	600,747	14,978	7,347
Expenditures										
Salaries, Wages, and Benefits	2,621,005	283,514	—	—	385,020	—	244,102	170,384	5,194	—
Services and Supplies	4,343,059	264,122	6,720	79	367,509	16,839	407,954	176,801	1,481	6,065
Self Insurance - Claims Paid	10,251,617	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	69,916	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	9,642,961	—	—	—	—	—
Total Expenditures	17,215,681	617,552	6,720	79	10,395,490	16,839	652,056	347,185	6,675	6,065
Revenues Over (Under) Expenditures	(3,662,763)	3,888	44,388	3,378	544,244	7,768	(379)	253,562	8,303	1,282
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	54,238	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	(54,238)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(3,662,763)	\$3,888	\$44,388	\$3,378	\$490,006	\$7,768	\$(379)	\$253,562	\$8,303	\$1,282

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Shasta Community Services District	Shasta County Air Pollution Control	Shasta County Water Agency	Shasta Lake Fire Protection District	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
	Fire Protection	Air Pollution Control	Flood Control and Water Conservation	Fire Protection	Pest Control	Cemetery	Resource Conservation	Self Insurance	Cemetery	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$184,993	\$—	\$133,993	\$483,570	\$1,052,252	\$91,029	\$—	\$—	\$5,403	\$332,005
Voter Approved Taxes	—	—	—	804	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	6,633	—	1,680	192	—	—	2	—
Licenses, Permits, and Franchises	—	195,210	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	21,935	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	76	37,149	461	3,071	18,599	6,447	1,426	98,304	1,035	3,299
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	5,100	—	69,384	—	—	222,648	—	—	—
State	—	2,280,762	3,075	8,953	19,577	1,782	667,194	—	80	3,486
Other Governmental Agencies	—	—	387	487,373	—	—	—	—	—	—
Charges for Current Services	—	37,625	15,879	147,453	1,077,106	69,383	10,140	—	—	22,012
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	30,214,475	—	—
Other Revenues	1,167	1,706	12,024	5,014	65,816	49,886	145,931	777,187	—	38,036
Total Revenues	186,236	2,579,487	172,452	1,205,622	2,235,030	218,719	1,047,339	31,089,966	6,520	398,838
Expenditures										
Salaries, Wages, and Benefits	69,491	628,311	—	921,840	1,538,925	131,224	392,196	286,773	—	269,749
Services and Supplies	1,688	2,095,374	116,723	249,636	874,819	44,500	671,667	4,102,144	1,279	82,238
Self Insurance - Claims Paid	—	—	—	—	—	—	—	25,481,158	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	112,222	—	—	—	—	—	—
Interest Expense	8,643	—	—	16,837	—	—	—	—	—	—
Fixed Assets	37,366	2,638	—	52,605	47,649	400	—	—	—	27,755
Other Expenditures	53,041	267	—	2,391	38,341	—	—	—	—	—
Total Expenditures	170,229	2,726,590	116,723	1,355,531	2,499,734	176,124	1,063,863	29,870,075	1,279	379,742
Revenues Over (Under) Expenditures	16,007	(147,103)	55,729	(149,909)	(264,704)	42,595	(16,524)	1,219,891	5,241	19,096
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	20,400	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	88,500	—	—	—	—	—
Operating Transfers Out	—	—	—	—	88,500	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(20,400)	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$16,007	\$(147,103)	\$35,329	\$(149,909)	\$(264,704)	\$42,595	\$(16,524)	\$1,219,891	\$5,241	\$19,096

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Shippee French Camp Homesites Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Showcase Community Services District Streets and Roads - Construction and Maintenance	Sierra - Sacramento Valley Emergency Medical Services Agency Ambulance Service	Sierra Cedars Community Services District Streets and Roads - Construction and Maintenance	Sierra City Fire Protection District Fire Protection	Sierra County Fire Protection District No. 1 Fire Protection	Sierra Economic Development Corporation Local and Regional Planning or Development	Sierra Oaks Community Services District Streets and Roads - Construction and Maintenance	Sierra Resource Conservation District Resource Conservation	Sierra Valley Fire Protection District Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,799	\$10,920	\$—	\$31,181	\$85,218	\$112,911	\$—	\$5,205	\$—	\$32,627
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	330	17,638	—	122,507	—	—	—	—	—	6,000
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2	197	—	—	—	—	—	33	—	56
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	28	67	23,005	1,802	2,738	195	110,004	118	—	134
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	800,265	—	—	—	178,023	—	—	—
State	23	122	553,109	372	1,670	1,500	—	58	—	368
Other Governmental Agencies	—	—	696,241	—	—	—	—	—	96,803	—
Charges for Current Services	—	—	413,399	—	—	—	306,024	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	207	4,527	7,415	405	—	328	76,376	—	—	2,644
Total Revenues	2,389	33,471	2,493,434	156,267	89,626	114,934	670,427	5,414	96,803	41,829
Expenditures										
Salaries, Wages, and Benefits	—	—	980,638	—	—	—	263,718	—	—	—
Services and Supplies	1,632	40,175	941,564	185,000	67,571	74,852	377,834	6,604	77,047	51,305
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	16,463	—	—	—
Interest Expense	—	—	—	—	—	—	19,199	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	1,632	40,175	1,922,202	185,000	67,571	74,852	677,214	6,604	77,047	51,305
Revenues Over (Under) Expenditures	757	(6,704)	571,232	(28,733)	22,055	40,082	(6,787)	(1,190)	19,756	(9,476)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	500,000	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	28,733	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	28,733	—	—	500,000	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$757	\$(6,704)	\$571,232	\$—	\$22,055	\$40,082	\$493,213	\$(1,190)	\$19,756	\$(9,476)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Sierra Valley Resource Conservation District	Sierra Vista Lighting District	Silicon Valley Animal Control Authority	Silicon Valley Regional Interoperability Authority	Silicon Valley Regional Interoperability Authority	Silva Gardens Lighting Maintenance District (San Joaquin)	Silver Creek Drainage District (Fresno)	Silverado - Modjeska Recreation and Park District	Silverado Community Services District	Silverado Community Services District
	Resource Conservation	Lighting and Lighting Maintenance	Animal Control	Financing or Constructing Facilities	Police Protection and Personal Safety	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$3,365	\$—	\$—	\$—	\$1,186	\$—	\$31,742	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	360	—	—	22,503	102,507
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	5	—	—	—	2	—	—	—	431
Licenses, Permits, and Franchises	—	—	150,312	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	95	—
Revenue From Use of Money and Property										
Interest Income	—	408	8,104	3,262	3,262	8	9	89	119	543
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	13,381	—	—
Intergovernmental										
Federal	26,157	—	—	—	—	—	—	—	—	—
State	3,930	63	—	—	—	14	—	258	—	—
Other Governmental Agencies	—	—	—	413,682	413,682	—	—	—	—	—
Charges for Current Services	—	—	1,456,267	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	81,058	—	29,088	664,402	664,402	232	—	162,074	—	—
Total Revenues	111,145	3,841	1,643,771	1,081,346	1,081,346	1,802	9	207,544	22,717	103,481
Expenditures										
Salaries, Wages, and Benefits	—	—	1,435,245	141,178	141,178	—	—	—	—	—
Services and Supplies	98,190	1,801	576,001	24,664	24,664	1,791	—	255,466	21,348	105,952
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	98,190	1,801	2,011,246	165,842	165,842	1,791	—	255,466	21,348	105,952
Revenues Over (Under) Expenditures	12,955	2,040	(367,475)	915,504	915,504	11	9	(47,922)	1,369	(2,471)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$12,955	\$2,040	\$(367,475)	\$915,504	\$915,504	\$11	\$9	\$(47,922)	\$1,369	\$(2,471)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Silveyville Cemetery District	Simi Valley Lighting Maintenance (Ventura)	Siskiyou Association of Governmental Entities	Siskiyou County Air Pollution Control	Siskiyou County Flood Control and Water Conservation District	Siskiyou Resource Conservation District	Ski Town II Permanent Road Division	Sleepy Hollow Fire Protection District	Sloughhouse Resource Conservation District	Small Cities Organized Risk Effort
	Cemetery	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Air Pollution Control	Flood Control and Water Conservation	Resource Conservation	Streets and Roads - Construction and Maintenance	Fire Protection	Resource Conservation	Self Insurance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$378,589	\$2,282,485	\$—	\$—	\$83,788	\$—	\$—	\$1,141,846	\$58,695	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	6,058	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3,907	—	—	—	158	—	—	1,684	1,880	—
Licenses, Permits, and Franchises	—	—	—	35,384	69,125	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	58,500	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	19,974	174,933	53	1,077	9,014	402	48	15,876	2,418	244,031
Rents, Concessions, and Royalties	7,340	—	—	—	108,992	—	—	—	12,000	—
Intergovernmental										
Federal	—	—	—	4,600	—	240,748	—	—	—	—
State	4,583	24,802	—	53,666	7,611	22,622	—	6,848	999	—
Other Governmental Agencies	—	—	—	13,463	—	—	—	91,224	—	—
Charges for Current Services	54,923	1,776	—	—	1,101	—	—	36,821	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	4,536,450
Other Revenues	48,633	15,417	—	156,799	62,548	48,059	17	—	1,713	—
Total Revenues	517,949	2,499,413	53	323,489	342,337	311,831	6,123	1,294,299	77,705	4,780,481
Expenditures										
Salaries, Wages, and Benefits	299,088	—	—	—	—	249,387	—	—	7,885	—
Services and Supplies	71,915	2,016,592	32	29,273	510,446	163,636	8,705	1,318,396	13,246	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	1,047,904
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	2,992	—	—	—	(74)	—	—	—	—	—
Other Expenditures	3,242	208,000	2,789	194,297	318,696	—	—	—	—	1,576,642
Total Expenditures	377,237	2,224,592	2,821	223,570	829,068	413,023	8,705	1,318,396	21,131	2,624,546
Revenues Over (Under) Expenditures	140,712	274,821	(2,768)	99,919	(486,731)	(101,192)	(2,582)	(24,097)	56,574	2,155,935
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$140,712	\$274,821	\$(2,768)	\$99,919	\$(486,731)	\$(101,192)	\$(2,582)	\$(24,097)	\$56,574	\$2,155,935

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Smartville Cemetery District	Smartville Fire Protection District	Smith River Cemetery District	Smith River Fire Protection District	Snelling Cemetery District	Solano Animal Control Authority	Solano County Mosquito Abatement District No. 1	Solano County Water Agency	Solano Resource Conservation District	Soledad Cemetery District
	Cemetery	Fire Protection	Cemetery	Fire Protection	Cemetery	Animal Control	Pest Control	Flood Control and Water Conservation	Resource Conservation	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$713	\$21,377	\$—	\$262,510	\$14,086	\$—	\$1,529,122	\$687,779	\$109,580	\$47,625
Voter Approved Taxes	—	—	—	—	—	—	—	60,433	—	—
Property Assessments	—	29,591	—	37,274	—	—	—	15,111	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	54	—	—	—	1,411	2,002
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	100	2,618	189	8,666	482	—	41,539	6,718	3,362	889
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	13	17,840	34	5,342	209	—	23,809	13,380	147,975	309
Other Governmental Agencies	—	—	—	14,326	—	—	200,903	390,261	300,659	—
Charges for Current Services	—	—	425	—	—	700,000	36,399	—	369,778	79,275
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	41,420	580	1,193	1,475	—	9,005	—	10,440	106
Total Revenues	826	112,846	1,228	329,311	16,306	700,000	1,840,777	1,173,682	943,205	130,206
Expenditures										
Salaries, Wages, and Benefits	—	—	1,506	46,217	2,047	—	1,241,152	—	430,543	65,616
Services and Supplies	400	157,009	5,026	122,048	17,391	697,923	440,306	2,043,111	458,461	59,383
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	38,485	—	—	—	1,856,611	29,768	—
Other Expenditures	—	—	—	—	—	—	—	—	1,706	—
Total Expenditures	400	157,009	6,532	206,750	19,438	697,923	1,681,458	3,899,722	920,478	124,999
Revenues Over (Under) Expenditures	426	(44,163)	(5,304)	122,561	(3,132)	2,077	159,319	(2,726,040)	22,727	5,207
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	229	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	(229)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$426	\$(44,163)	\$(5,304)	\$122,561	\$(3,132)	\$1,848	\$159,319	\$(2,726,040)	\$22,727	\$5,207

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Sonoma County Water Agency	Sonora Public Financing Authority	Sotoyome Resource Conservation District	South Bay Area Schools Insurance Authority	South Bay Regional Public Communications Authority
	Recreation and Park	Recreation and Park	Library Services	Local and Regional Planning or Development	Police Protection and Personal Safety	Flood Control and Water Conservation	Financing or Constructing Facilities	Resource Conservation	Self Insurance	Governmental Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$204,541	\$—	\$—	\$—	\$—	\$13,317,148	\$—	\$35,655	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	4,930,401	—	—	—	—
Property Assessments	—	—	13,944,403	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	5,929	—	—	—	—	76,462	—	35	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	556,108	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	745	62,155	43,258	231,596	3,895	383,596	—	439	34,920	14,784
Rents, Concessions, and Royalties	17,124	179,853	—	—	—	18,871	132,638	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	45,194	—	156,967	—	—
State	1,315	681,108	—	—	—	401,204	—	704,521	—	10,779
Other Governmental Agencies	—	13,074,420	1,107,053	—	1,966,768	228,308	—	83,371	—	—
Charges for Current Services	112,284	—	—	—	—	467,917	—	—	—	8,096,557
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	3,253,371	—
Other Revenues	22,866	651,410	95,458	12,367,316	—	147,216	48,487	—	—	73,093
Total Revenues	364,804	14,648,946	15,746,280	12,598,912	1,970,663	20,016,317	181,125	980,988	3,288,291	8,195,213
Expenditures										
Salaries, Wages, and Benefits	197,811	3,031,147	11,214,392	2,475	—	27,519,843	—	421,468	—	7,063,406
Services and Supplies	150,152	3,072,147	4,198,558	38,009	1,970,673	22,022,898	—	563,485	2,521,589	1,459,793
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	494,796	—
Debt Service										
Retirement of Long-Term Debt	19,184	—	23,683	—	—	—	—	—	—	—
Interest Expense	31,069	—	3,626	—	—	—	—	—	—	—
Fixed Assets	3,212	5,461,779	431,701	—	—	845,066	—	—	—	266,586
Other Expenditures	—	275,000	—	11,459,667	—	—	—	—	—	—
Total Expenditures	401,428	11,840,073	15,871,960	11,500,151	1,970,673	50,387,807	—	984,953	3,016,385	8,789,785
Revenues Over (Under) Expenditures	(36,624)	2,808,873	(125,680)	1,098,761	(10)	(30,371,490)	181,125	(3,965)	271,906	(594,572)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	8,131,072	—	—	—	34,631,763	—	—	—	—
Other Financing (Uses)	—	511,025	—	—	—	300,000	—	—	—	—
Operating Transfers In	—	—	—	—	—	105,000	—	—	—	—
Operating Transfers Out	—	—	—	—	—	3,567,705	181,125	—	—	—
Total Other Financing Sources (Uses)	—	7,620,047	—	—	—	30,869,058	(181,125)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(36,624)	\$10,428,920	\$(125,680)	\$1,098,761	\$(10)	\$497,568	\$—	\$(3,965)	\$271,906	\$(594,572)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	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
	Air Pollution Control	Financing or Constructing Facilities	Fire Protection	Recreation and Park	Flood Control and Water Conservation	Pest Control	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$139,012	\$—	\$—	\$—	\$2,949	\$100,443	\$1,652,221	\$333,795
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	164,237	—	1,085,068	19,935	445	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	140	—	—	1,971	4	111	—	12,736
Licenses, Permits, and Franchises	65,217,192	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	7,348,657	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	6,431,430	925,346	68	—	2,309	287	48	6,323	8,286	2,490
Rents, Concessions, and Royalties	380,431	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	15,543,549	—	91,245	—	—	—	—	—	—	—
State	87,403,616	—	2,260	—	—	—	37	901	147,982	1,684
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	87,245,658	—	—	197,185	—	—	—	230,118	372,827	55,450
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	63,074,008	—	575	—	—	—	452	6,755	84,636	268,380
Total Revenues	332,644,541	925,346	397,537	197,185	1,087,377	22,193	3,935	344,651	2,265,952	674,535
Expenditures										
Salaries, Wages, and Benefits	99,773,382	—	102,716	183,580	—	7,892	—	163,294	76,218	—
Services and Supplies	181,151,661	—	101,330	80,786	971,454	8,984	2,451	106,721	2,113,229	211,490
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	8,035,000	5,375,000	—	—	—	—	—	—	—	17,215
Interest Expense	2,595,602	935,873	—	—	—	—	—	—	—	—
Fixed Assets	2,395,638	—	66,612	—	—	—	—	—	180,460	40,322
Other Expenditures	—	53,226	11,644	—	—	—	—	—	—	—
Total Expenditures	293,951,283	6,364,099	282,302	264,366	971,454	16,876	2,451	270,015	2,369,907	269,027
Revenues Over (Under) Expenditures	38,693,258	(5,438,753)	115,235	(67,181)	115,923	5,317	1,484	74,636	(103,955)	405,508
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	5,375,000	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	2,000	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	17,056,936	—	—	67,181	—	—	—	—	99,345	—
Operating Transfers Out	17,056,936	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	5,375,000	2,000	67,181	—	—	—	—	99,345	—
Revenues/Sources Over (Under) Expenditures/Uses	\$38,693,258	\$(63,753)	\$117,235	\$—	\$115,923	\$5,317	\$1,484	\$74,636	\$(4,610)	\$405,508

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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)	South Sutter Water District	South Tahoe Joint Powers Financing Authority	South Tulare Memorial District	South Yreka Fire Protection District	Southeast Area Animal Control Authority
	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Memorial	Lighting and Lighting Maintenance	Recreation and Park	Financing or Constructing Facilities	Memorial	Fire Protection	Animal Control
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$4,336	\$5,245,089	\$3,788,044	\$98,597	\$7,396	\$—	\$—	\$282,838	\$51,014	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	664,601	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	26	—	—	—	2	—	—	6,224	112	—
Licenses, Permits, and Franchises	—	83,160	—	—	—	—	—	—	—	2,065,454
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	243	28,772	22,491	880	1,186	—	—	4,862	1,834	54,365
Rents, Concessions, and Royalties	—	58,998	—	17,078	—	44,375	—	81,810	7,447	—
Intergovernmental										
Federal	—	—	17,425	—	—	—	—	—	—	—
State	42	70,753	26,159	679	102	—	—	3,652	3,085	—
Other Governmental Agencies	—	—	—	—	—	—	—	17,521	—	—
Charges for Current Services	—	1,195,564	177,192	—	—	—	—	—	—	2,794,490
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	116,836	52,281	—	—	—	—	—	1,250	114,120
Total Revenues	4,647	7,463,773	4,083,592	117,234	8,686	44,375	—	396,907	64,742	5,028,429
Expenditures										
Salaries, Wages, and Benefits	—	6,629,972	—	—	—	—	950,909	98,442	5,641	3,079,468
Services and Supplies	5,567	1,047,364	4,300,040	74,020	1,974	—	696,202	180,558	43,346	1,605,161
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	23,023	37,064	—	—	—	—	—	—	101,240
Interest Expense	—	834	1,528	—	—	—	—	—	—	—
Fixed Assets	—	92,895	—	—	—	—	—	16,550	28,872	—
Other Expenditures	—	—	—	—	—	7,621	559,989	—	—	—
Total Expenditures	5,567	7,794,088	4,338,632	74,020	1,974	7,621	2,207,100	295,550	77,859	4,785,869
Revenues Over (Under) Expenditures	(920)	(330,315)	(255,040)	43,214	6,712	36,754	(2,207,100)	101,357	(13,117)	242,560
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	2,120,673	—	—	—
Operating Transfers Out	—	—	—	—	—	36,754	274,083	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	(36,754)	1,846,590	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(920)	\$(330,315)	\$(255,040)	\$43,214	\$6,712	\$—	\$(360,510)	\$101,357	\$(13,117)	\$242,560

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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 Self Insurance	Southern California Home Financing Authority	Southern California Intergovernmental Training and Develop Center Local and Regional Planning or Development	Southern California Library Cooperative	Southern California Schools Regional Liability Excess Fund	Southern Coachella Valley Community Services District
	Governmental Services	Governmental Services	Governmental Services	Governmental Services		Financing or Constructing Facilities		Library Services	Self Insurance	Police Protection and Personal Safety
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	624,214
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	138,886
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	810	104	27,838	298,645	839,230	122	16,187	539,047	2,260
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	6,537,320	—	—	1,201,881	—	—	—	866,834	—	—
State	—	—	—	5,521,105	—	—	—	681,103	—	—
Other Governmental Agencies	143,000	110,000	—	2,329,693	—	—	—	—	—	—
Charges for Current Services	73,330	—	—	1,118,684	—	165,058	4,694,707	26,062	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	8,796,574	—	—	—	25,726,117	—
Other Revenues	532,144	—	28,520	1,677	—	859,665	—	354,362	218,474	—
Total Revenues	7,285,794	110,810	28,624	10,200,878	9,095,219	1,863,953	4,694,829	1,944,548	26,483,638	765,360
Expenditures										
Salaries, Wages, and Benefits	3,653,315	—	—	4,568,089	—	—	680,111	886,548	—	—
Services and Supplies	3,048,119	74,094	31,023	4,876,090	7,543,079	236,690	3,885,309	1,057,397	14,144,642	713,888
Self Insurance - Claims Paid	—	—	—	—	(347,507)	—	—	—	8,179,707	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	149,701	—	—	—	54,254	—	—
Other Expenditures	525,030	—	—	—	—	1,087,492	1,988	—	—	—
Total Expenditures	7,226,464	74,094	31,023	9,593,880	7,195,572	1,324,182	4,567,408	1,998,199	22,324,349	713,888
Revenues Over (Under) Expenditures	59,330	36,716	(2,399)	606,998	1,899,647	539,771	127,421	(53,651)	4,159,289	51,472
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$59,330	\$36,716	\$(2,399)	\$606,998	\$1,899,647	\$539,771	\$127,421	\$(53,651)	\$4,159,289	\$51,472

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Southern Delta Levee Protection and Channel Maintenance Authority Financing or Constructing Facilities	Southern Delta Levee Protection and Channel Maintenance Authority Land Reclamation and Levee Maintenance	Southern Inyo Fire Protection District Fire Protection	Southern Marin Emergency Medical-Paramedic System Ambulance Service	Southern Marin Fire Protection District Fire Protection	Southern Orange County Property Liability Self-Insurance Authority Self Insurance	Southern Peninsula Region Insurance Group Self Insurance	Southern Sonoma County Resource Conservation District Resource Conservation	Southern Tulare County Citrus Pest Control District Pest Control	Southgate Recreation and Park District Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$6,684,600	\$—	\$—	\$52,434	\$—	\$3,854,204
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	67,964	—	891,790	—	—	—	450,922	2,118,240
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	11,044	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	2	139	33,556	19,996	25,886	8,800	45,147	17,050	25,338
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	195,981
Intergovernmental										
Federal	—	—	—	—	—	—	—	36,652	—	312,206
State	—	—	—	—	564,520	—	—	167,635	—	54,634
Other Governmental Agencies	—	—	—	—	—	—	—	169,466	—	—
Charges for Current Services	—	—	21,936	1,448,341	—	—	—	39,587	—	554,000
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	434,731	1,315,017	—	—	—
Other Revenues	—	3,000	8,410	—	949,911	—	—	9,661	—	236,197
Total Revenues	—	3,002	98,449	1,481,897	9,121,861	460,617	1,323,817	520,582	467,972	7,350,800
Expenditures										
Salaries, Wages, and Benefits	—	—	41,587	—	7,146,073	—	—	379,755	—	3,768,184
Services and Supplies	—	3,281	59,247	1,372,088	1,151,832	391,046	976,442	221,862	3,274	2,803,624
Self Insurance - Claims Paid	—	—	—	—	—	271,927	520,894	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	5,191	—	363,422	—	—	—	—	25,013
Other Expenditures	—	—	—	—	—	—	—	—	414,730	—
Total Expenditures	—	3,281	106,025	1,372,088	8,661,327	662,973	1,497,336	601,617	418,004	6,596,821
Revenues Over (Under) Expenditures	—	(279)	(7,576)	109,809	460,534	(202,356)	(173,519)	(81,035)	49,968	753,979
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	1,457	—	—	—	—	—	—	—	—
Operating Transfers Out	1,457	—	—	—	—	—	—	—	—	2,110,633
Total Other Financing Sources (Uses)	(1,457)	1,457	—	—	—	—	—	—	—	(2,110,633)
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,457)	\$1,178	\$(7,576)	\$109,809	\$460,534	\$(202,356)	\$(173,519)	\$(81,035)	\$49,968	\$(1,356,654)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Southwest Healthcare District	Southwest Stockton Maintenance District (San Joaquin)	Spalding Community Service District	Spalding Community Service District	Spalding Community Service District	Special District Risk Management Authority (Sacramento)	Special Road Maintenance No. 3	Spring Creek Estates Maintenance District (San Joaquin)	Springlake Fire Protection District	Springville Memorial District
	Health	Lighting and Lighting Maintenance	Fire Protection	Governmental Services	Recreation and Park	Self Insurance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Fire Protection	Memorial
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$88,100	\$7,064	\$—	\$—	\$—	\$—	\$991	\$—	\$315,730	\$61,195
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	10,326	32,730	4,480	—	—	—	2,439	51,637	37,567
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	98	11	—	—	—	—	—	—	1,463	1,305
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,393	276	70	2,701	30	2,086,839	143	—	609	11,419
Rents, Concessions, and Royalties	—	—	—	—	—	478,488	—	—	—	8,051
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	(500)	86	16,463	—	82,917	—	17	—	1,062	775
Other Governmental Agencies	—	—	—	—	54,750	—	1	—	106	—
Charges for Current Services	—	—	3,225	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	40,177,275	—	—	—	—
Other Revenues	5,099	3,385	—	47,981	—	—	—	—	71	427,530
Total Revenues	95,190	21,148	52,488	55,162	137,697	42,742,602	1,152	2,439	370,678	547,842
Expenditures										
Salaries, Wages, and Benefits	2,500	—	—	78,700	2,092	1,361,749	—	—	—	41,319
Services and Supplies	5,786	10,214	24,963	87,919	16,248	—	—	2,439	370,678	41,114
Self Insurance - Claims Paid	—	—	—	—	—	9,694,009	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	3,107,595	—	—	—	—
Interest Expense	—	—	—	—	—	25,886	—	—	—	—
Fixed Assets	—	—	32,927	—	82,917	—	—	—	—	515,250
Other Expenditures	30,808	—	—	—	—	25,864,700	—	—	—	—
Total Expenditures	39,094	10,214	57,890	166,619	101,257	40,053,939	—	2,439	370,678	597,683
Revenues Over (Under) Expenditures	56,096	10,934	(5,402)	(111,457)	36,440	2,688,663	1,152	—	—	(49,841)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	103,681	—	—	—	—	—	—
Operating Transfers Out	—	2,000	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(2,000)	—	103,681	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$56,096	\$8,934	\$(5,402)	\$(7,776)	\$36,440	\$2,688,663	\$1,152	\$—	\$—	\$(49,841)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Squaw Valley Cemetery District	Squaw Valley Public Service District	Squire Canyon Community Services District	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
	Cemetery	Fire Protection	Streets and Roads - Construction and Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,994	\$2,386,601	\$—	\$410,332	\$277,319	\$—	\$52,177	\$2,398,287	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	36,351	29,383	118,722	—	324,391	—	5,917,417	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	41	(1,477)	—	—	—	—	89	—	—	—
Licenses, Permits, and Franchises	—	4,500	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	750	—	—	—	—	302,155	—
Revenue From Use of Money and Property										
Interest Income	761	11,995	17	14,879	37	4,201	356	81,225	12,679	425,967
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	15,899	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	19,310	—	—	—
State	48	26,691	—	103,553	2,681	—	10,382	36,601	607,903	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	1,732,501	—
Charges for Current Services	2,292	450	—	37,115	45,444	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	19,420,011
Other Revenues	1,360	33,037	—	11,756	25	3,195	2,532	53,018	72,955	—
Total Revenues	8,496	2,498,148	29,400	697,107	325,506	331,787	84,846	8,502,447	2,728,193	19,845,978
Expenditures										
Salaries, Wages, and Benefits	—	2,029,850	—	528,626	105,291	127,913	4,417	6,004,250	740,066	—
Services and Supplies	5,635	226,281	13,794	66,422	68,293	88,540	36,343	819,013	1,851,947	11,121,618
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	6,898,978
Debt Service										
Retirement of Long-Term Debt	—	70,000	—	96,905	47,276	—	—	—	—	—
Interest Expense	—	26,119	—	30,734	16,116	—	—	—	—	—
Fixed Assets	—	52,828	—	12,997	—	—	23,760	273,335	—	—
Other Expenditures	—	—	—	—	—	—	2,890	—	—	3,023,886
Total Expenditures	5,635	2,405,078	13,794	735,684	236,976	216,453	67,410	7,096,598	2,592,013	21,044,482
Revenues Over (Under) Expenditures	2,861	93,070	15,606	(38,577)	88,530	115,334	17,436	1,405,849	136,180	(1,198,504)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$2,861	\$93,070	\$15,606	\$(38,577)	\$88,530	\$115,334	\$17,436	\$1,405,849	\$136,180	\$(1,198,504)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Statewide Educational Wrap-Up Program	Stinson Beach Fire Protection District	Stockton Center Site Authority	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)
	Self Insurance	Fire Protection	Local and Regional Planning or Development	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Cemetery	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$553,022	\$—	\$446	\$—	\$—	\$8,741	\$1,001	\$631	\$36,837
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,545	21,890	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	838	—	1	489	—	—	—	3	50
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	260,518	922	6,830	28	675	—	9,356	176	197	799
Rents, Concessions, and Royalties	—	—	225	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	3,568	1,500,000	5	—	257,379	93	11	10	331
Other Governmental Agencies	—	7,490	—	—	—	—	—	—	—	15
Charges for Current Services	—	697	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	8,994,433	—	—	—	—	—	—	—	—	—
Other Revenues	23,122	9,308	—	706	176	—	56	—	—	—
Total Revenues	9,278,073	575,845	1,507,055	2,731	23,230	257,379	18,246	1,188	841	38,032
Expenditures										
Salaries, Wages, and Benefits	—	199,089	—	—	4,028	—	750	—	—	—
Services and Supplies	7,566,896	183,329	1,452,377	1,761	97,128	284,710	12,335	5,262	13	40,523
Self Insurance - Claims Paid	3,148,988	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	1,954	—	—	—	—
Fixed Assets	—	125,658	—	—	—	5,328	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	10,715,884	508,076	1,452,377	1,761	101,156	291,992	13,085	5,262	13	40,523
Revenues Over (Under) Expenditures	(1,437,811)	67,769	54,678	970	(77,926)	(34,613)	5,161	(4,074)	828	(2,491)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,437,811)	\$67,769	\$54,678	\$970	\$(77,926)	\$(34,613)	\$5,161	\$(4,074)	\$828	\$(2,491)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Storm Drain Maintenance District No. 10 (Stanislaus)	Storm Drain Maintenance District No. 2 (Stanislaus)	Storm Drain Maintenance District No. 3 (Glenn)	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
	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$485	\$—	\$4,350	\$—	\$9,807	\$2,351	\$39,222	\$—	\$17,256	\$22,203
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2	—	—	—	(145)	11	196	—	602	433
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	263	56	319	18	—	1,215	4,210	42	137	1,886
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	1	22	—	—	50,000
State	8	—	49	—	182	37	639	—	113	280
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	417	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	63	—	—	—	—	—	—	—
Total Revenues	758	56	4,781	18	10,261	3,615	44,289	42	18,108	74,802
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	1,400
Services and Supplies	10	—	3,442	—	13,419	50	832	—	33,647	8,211
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	536
Total Expenditures	10	—	3,442	—	13,419	50	832	—	33,647	10,147
Revenues Over (Under) Expenditures	748	56	1,339	18	(3,158)	3,565	43,457	42	(15,539)	64,655
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	100,000	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	100,000	—
Revenues/Sources Over (Under) Expenditures/Uses	\$748	\$56	\$1,339	\$18	\$(3,158)	\$3,565	\$43,457	\$42	\$84,461	\$64,655

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Strawberry Fire Protection District	Strawberry Recreation and Park District	Strawberry Valley Cemetery District	Stronghold-Newell Pest Abatement District	Suburban Pines Community Services District	Suisun Fire Protection District	Suisun Resource Conservation District	Suisun-Fairfield-R ockville District	Summer Home Estates Maintenance District (San Joaquin)	Summer Home Park Maintenance District (Sonoma)
	Fire Protection	Recreation and Park	Cemetery	Pest Control	Fire Protection	Fire Protection	Resource Conservation	Cemetery	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$53,700	\$403,208	\$1,323	\$—	\$1,573	\$257,316	\$3,558	\$676,410	\$966	\$6,249
Voter Approved Taxes	—	205,558	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	29,275	—	—	—	—	513	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	19	—	—	—	(1)	1,810	78	5,377	1	30
Licenses, Permits, and Franchises	—	119,075	—	—	—	6,721	151,784	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,830	8,818	238	174	938	2,794	5,017	31,500	84	347
Rents, Concessions, and Royalties	—	117,399	—	—	—	1,150	—	21,700	—	—
Intergovernmental										
Federal	—	2,867	—	—	—	190,000	—	—	—	—
State	802	3,662	80	—	17	2,876	481,432	11,870	12	61
Other Governmental Agencies	613	—	—	—	—	—	—	146,704	—	—
Charges for Current Services	—	617,486	—	—	—	30,200	179,756	92,128	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	148	—	450	—	—	3,561	166,819	172,768	446	—
Total Revenues	58,112	1,478,073	2,091	29,449	2,527	496,428	988,444	1,158,457	2,022	6,687
Expenditures										
Salaries, Wages, and Benefits	5,630	656,996	—	—	—	100,872	566,320	700,121	—	—
Services and Supplies	24,173	479,964	2,264	11,172	328	100,553	314,189	242,324	2,729	3,038
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	115,000	—	—	—	—	—	—	—	—
Interest Expense	—	57,463	—	—	—	—	—	—	—	—
Fixed Assets	15,606	—	—	—	—	338,266	2,758	45,584	—	—
Other Expenditures	—	—	—	—	—	3,265	89,679	7,146	—	—
Total Expenditures	45,409	1,309,423	2,264	11,172	328	542,956	972,946	995,175	2,729	3,038
Revenues Over (Under) Expenditures	12,703	168,650	(173)	18,277	2,199	(46,528)	15,498	163,282	(707)	3,649
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	500	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	(500)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$12,703	\$168,650	\$(173)	\$18,277	\$2,199	\$(46,528)	\$15,498	\$163,282	\$(1,207)	\$3,649

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Summit Cemetery District Cemetery	Sunnyside Maintenance District (San Joaquin) Drainage and Drainage Maintenance	Sunnyside Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Sunrise Recreation and Park District Recreation and Park	Sunset Heights Community Services District Streets and Roads - Construction and Maintenance	Sunset Oaks Lighting District Lighting and Lighting Maintenance	Superior California Economic Development District Local and Regional Planning or Development	Superior California Excess Liability Pool Self Insurance	Surfside Colony Community Services District Police Protection and Personal Safety	Surfside Colony Storm Water Drainage District (Orange) Drainage and Drainage Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$835,822	\$—	\$—	\$3,508,134	\$—	\$6,064	\$—	\$—	\$296,232	\$123,589
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,704	1,351	—	20,161	5,106	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	537,692	—	—	—	—	—	—
Prior Year and Penalties	45,564	—	—	99,371	—	26	—	—	8,505	190
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	60,331	—	—	18,929	86	58	111	60,422	1,453	1,113
Rents, Concessions, and Royalties	—	—	—	437,721	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	3	75,283	—	—	—
State	12,761	—	—	206,059	—	97	—	—	2,570	1,057
Other Governmental Agencies	33,910	—	—	—	—	—	—	—	—	—
Charges for Current Services	192,741	—	—	3,082,331	—	—	—	—	40,736	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	1,028,000	—	—
Other Revenues	8,631	—	—	273,255	2	—	—	—	—	1,149
Total Revenues	1,189,760	1,704	1,351	8,163,492	20,249	11,354	75,394	1,088,422	349,496	127,098
Expenditures										
Salaries, Wages, and Benefits	710,180	—	—	5,371,628	—	—	—	—	—	—
Services and Supplies	78,689	1,704	1,351	2,375,284	5,836	11,631	75,281	20,507	495,627	196,531
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	132,096	—	—	140,000	—	—	—	—	—	—
Interest Expense	—	—	—	309,799	—	—	—	—	—	—
Fixed Assets	126,067	—	—	315,813	19,550	—	—	—	—	—
Other Expenditures	—	—	—	22,350	—	—	—	—	—	—
Total Expenditures	1,047,032	1,704	1,351	8,534,874	25,386	11,631	75,281	20,507	495,627	196,531
Revenues Over (Under) Expenditures	142,728	—	—	(371,382)	(5,137)	(277)	113	1,067,915	(146,131)	(69,433)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	56,464	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	225,143	—	—	—	—	—	—
Operating Transfers In	83,000	—	—	—	—	—	—	—	—	—
Operating Transfers Out	75,000	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	64,464	—	—	(225,143)	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$207,192	\$—	\$—	\$(596,525)	\$(5,137)	\$(277)	\$113	\$1,067,915	\$(146,131)	\$(69,433)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Susan River Fire Protection District	Sutter Basin Fire Protection District	Sutter Cemetery District	Sutter County Consolidated Street Lighting District	Sutter County Resource Conservation District Resource Conservation	Sutter County Urban Area Residential Street Lighting Maintenance District Lighting and Lighting Maintenance	Sutter County Water Agency	Sutter Creek Fire Protection District	Sutter-Yuba Mosquito Abatement District	Sylvan Cemetery District
	Fire Protection	Fire Protection	Cemetery	Lighting and Lighting Maintenance	Resource Conservation	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection	Pest Control	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$115,959	\$67,735	\$444,900	\$53,860	\$—	\$—	\$128,242	\$187,625	\$2,542,189	\$69,513
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	18,052	113,820	—	27,776	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	196	4	26	3	—	202	1,397	—	1,397	52
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,202	1,012	41,112	42,402	2,800	6,451	44,069	6,168	66,573	16,960
Rents, Concessions, and Royalties	1,000	—	—	—	—	—	—	—	34,800	—
Intergovernmental										
Federal	121	13	86	10	14,364	—	25	—	351	—
State	17,557	1,035	6,788	790	357,132	—	1,938	2,657	42,201	993
Other Governmental Agencies	—	—	—	—	—	—	112,145	277,619	—	—
Charges for Current Services	—	—	454,713	—	77,052	—	4,984	—	8,699	548,663
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	59,266	—	—	—	—	—	—	1,668	30,005	—
Total Revenues	195,301	69,799	947,625	97,065	451,348	24,705	406,620	475,737	2,753,991	636,181
Expenditures										
Salaries, Wages, and Benefits	25,649	6,157	820,423	—	178,051	—	—	70,881	1,427,130	341,815
Services and Supplies	61,109	54,912	255,902	38,997	319,003	13,891	414,914	318,635	1,027,726	148,516
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	250,568	—	1,869	—	—	—	—	—	—	—
Interest Expense	22,517	—	—	—	—	—	—	—	—	—
Fixed Assets	500	—	30,202	—	—	—	—	—	92,689	—
Other Expenditures	—	—	482	36,341	7,891	7,871	—	—	—	—
Total Expenditures	360,343	61,069	1,108,878	75,338	504,945	21,762	414,914	389,516	2,547,545	490,331
Revenues Over (Under) Expenditures	(165,042)	8,730	(161,253)	21,727	(53,597)	2,943	(8,294)	86,221	206,446	145,850
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	237,482	—	—	—	—	—	—	—	—	—
Operating Transfers Out	237,482	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(165,042)	\$8,730	\$(161,253)	\$21,727	\$(53,597)	\$2,943	\$(8,294)	\$86,221	\$206,446	\$145,850

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Sylvan Village Lighting District No. 2	Tahoe City Cemetery District	Tahoe City Public Utility District	Tahoe Paradise Resort Improvement District	Talmont Resort Improvement District	Tamalpais Community Services District	Taylorville Cemetery District	Tecopa Cemetery District	Teen Center Services Authority	Tehachapi Cemetery District
	Lighting and Lighting Maintenance	Cemetery	Recreation and Park	Recreation and Park	Streets and Roads - Construction and Maintenance	Recreation and Park	Cemetery	Cemetery	Recreation and Park	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,886	\$42,118	\$4,368,349	\$—	\$—	\$612,544	\$9,872	\$860	\$—	\$296,453
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	11,341	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	9	(24)	(2,707)	—	—	—	17	—	—	613
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	4,802	6,153	1,185	—	1,412	91	40	—	9,873
Rents, Concessions, and Royalties	—	—	—	9,253	—	46,552	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	30	463	982,466	25,200	—	147,064	154	5	—	2,672
Other Governmental Agencies	—	494	320,369	50,000	—	25,099	—	—	—	—
Charges for Current Services	—	1,120	465,063	—	88,023	156,875	—	—	416,400	55,911
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	232,567	—	—	—	900	—	—	—
Total Revenues	13,266	48,973	6,372,260	85,638	88,023	989,546	11,034	905	416,400	365,522
Expenditures										
Salaries, Wages, and Benefits	—	4,914	1,660,764	34,732	42,647	456,624	3,420	—	—	256,593
Services and Supplies	3,663	37,494	1,016,264	24,914	46,848	368,137	2,455	—	—	114,150
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	1,342,257	29,764	167,947	73,550	—	—	—	—
Other Expenditures	38	—	—	—	—	—	—	—	416,400	8,206
Total Expenditures	3,701	42,408	4,019,285	89,410	257,442	898,311	5,875	—	416,400	378,949
Revenues Over (Under) Expenditures	9,565	6,565	2,352,975	(3,772)	(169,419)	91,235	5,159	905	—	(13,427)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	1,950,000	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(1,950,000)	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$9,565	\$6,565	\$402,975	\$(3,772)	\$(169,419)	\$91,235	\$5,159	\$905	\$—	\$(13,427)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Tehachapi Resource Conservation District	Tehachapi Valley Recreation and Park District	Tehama Cemetery District	Tehama County Air Pollution Control District	Tehama County Flood Control and Water Conservation District	Tehama County Mosquito and Vector Control	Tehama Power Authority	Telegraph Ridge Fire Protection District	Temecula Cemetery District	Temecula Community Services District
	Resource Conservation	Recreation and Park	Cemetery	Air Pollution Control	Flood Control and Water Conservation	Pest Control	Local and Regional Planning or Development	Fire Protection	Cemetery	Library Services
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$10,380	\$588,365	\$22,359	\$—	\$200,264	\$316,748	\$—	\$4,658	\$499,380	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	2,428	—	—	296,843	—	4,234	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,858	108	—	737	1,235	—	256	5,531	—
Licenses, Permits, and Franchises	—	—	—	138,183	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	4,655	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	233	3,984	296	6,972	12,951	3,677	62	330	39,404	8,584
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	47,329	—	—	—	—	—
State	99	5,341	495	677,353	129,739	7,059	—	78	11,504	—
Other Governmental Agencies	—	13,139	—	—	—	—	—	—	—	76,854
Charges for Current Services	34,393	308,659	19,472	—	—	—	—	—	226,651	165,421
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	39,704	10,000	18,693	—	26,477	—	458	2,809	(101)
Total Revenues	45,105	961,050	55,158	845,856	391,020	652,039	62	10,014	785,279	250,758
Expenditures										
Salaries, Wages, and Benefits	337	588,191	42,869	398,896	23,909	484,136	—	2,705	185,348	13,746
Services and Supplies	27,035	342,951	16,878	53,723	379,977	157,342	—	14,893	125,532	621,032
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	21,261	—	—	14,850	13,349	—	—	65,156	—
Other Expenditures	373	—	—	191,162	—	—	—	—	—	—
Total Expenditures	27,745	952,403	59,747	643,781	418,736	654,827	—	17,598	376,036	634,778
Revenues Over (Under) Expenditures	17,360	8,647	(4,589)	202,075	(27,716)	(2,788)	62	(7,584)	409,243	(384,020)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	55,168	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	55,168	—
Revenues/Sources Over (Under) Expenditures/Uses	\$17,360	\$8,647	\$(4,589)	\$202,075	\$(27,716)	\$(2,788)	\$62	\$(7,584)	\$464,411	\$(384,020)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Temecula Community Services District Lighting and Lighting Maintenance	Temecula Community Services District Recreation and Park	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$90,859	\$—	\$603,693	\$32,615	\$221,071	\$2,295	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,255,279	4,081,764	1,221	—	—	—	—	—	5,400	127,304
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	11	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	2,436
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	7,709	14,312	91	944	129	11,574	371	6,151	11	2,266
Rents, Concessions, and Royalties	—	43,060	—	—	—	2,331	—	11,258	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	1	—
State	—	—	—	778	—	5,322	225	1,949	37	—
Other Governmental Agencies	—	5,056,113	—	—	43,587	—	—	—	(23)	—
Charges for Current Services	9,396	2,024,067	—	37,420	—	—	—	194,500	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	312,989	133,547	—	2,459	—	121,510	—	146,195	—	96
Total Revenues	2,585,373	11,352,863	1,312	132,460	43,716	744,430	33,211	581,124	7,732	132,102
Expenditures										
Salaries, Wages, and Benefits	147,438	4,818,737	—	—	654,893	442,486	—	302,517	—	60,240
Services and Supplies	1,958,728	6,200,675	6,325	99,853	264,804	114,331	26,681	171,003	7,319	76,598
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	14,439	—	—	—	—	—	—
Interest Expense	—	—	—	15,191	—	—	—	—	—	—
Fixed Assets	—	—	—	—	123,638	49,709	—	27,231	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	2,106,166	11,019,412	6,325	129,483	1,043,335	606,526	26,681	500,751	7,319	136,838
Revenues Over (Under) Expenditures	479,207	333,451	(5,013)	2,977	(999,619)	137,904	6,530	80,373	413	(4,736)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	895,000	—	—	—	—	—
Operating Transfers Out	—	489,653	—	—	—	44,750	—	37,690	—	76,000
Total Other Financing Sources (Uses)	—	(489,653)	—	—	895,000	(44,750)	—	(37,690)	—	(76,000)
Revenues/Sources Over (Under) Expenditures/Uses	\$479,207	\$(156,202)	\$(5,013)	\$2,977	\$(104,619)	\$93,154	\$6,530	\$42,683	\$413	\$(80,736)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Tennant Community Services District Fire Protection	Terra Bella Memorial District Memorial	The Animal Care Joint Power Authority Animal Control	The California Authority of Racing Fairs Governmental Services	Thompson Flat Cemetery District Cemetery	Thornton Fire Protection District Fire Protection	Three Arch Bay Community Services District Drainage and Drainage Maintenance	Three Arch Bay Community Services District Police Protection and Personal Safety	Three Cent Flat Community Services District Streets and Roads - Construction and Maintenance	Three Rivers Cemetery District Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$182	\$58,070	\$—	\$—	\$1,409	\$143,085	\$—	\$965,551	\$—	\$6,207
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	9,287	—	103,770	3,172	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	78,446	—	—	—	—
Prior Year and Penalties	—	1,200	—	—	4	505	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	2,158	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	123	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	534	876	3,451	18,003	13	(197)	174	3,831	19	847
Rents, Concessions, and Royalties	—	12,585	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	726	—	—	20	1,889	—	15,682	—	39
Other Governmental Agencies	—	—	3,060,316	—	—	—	—	—	—	500
Charges for Current Services	—	—	—	1,711,967	675	2,257	398,826	—	—	16,450
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,660	40	—	—	—	—	—	—	—	—
Total Revenues	4,376	73,497	3,063,767	1,729,970	2,121	237,553	399,000	1,088,834	3,191	24,043
Expenditures										
Salaries, Wages, and Benefits	—	35,167	—	697,590	—	132,795	—	1,108	—	—
Services and Supplies	1,431	38,478	—	1,026,567	1,143	92,942	169,725	861,366	7,818	19,869
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	21,000	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	2,455,257	—	—	—
Other Expenditures	1,096	—	4,633	—	—	—	61,539	35,053	—	—
Total Expenditures	2,527	73,645	4,633	1,724,157	1,143	246,737	2,686,521	897,527	7,818	19,869
Revenues Over (Under) Expenditures	1,849	(148)	3,059,134	5,813	978	(9,184)	(2,287,521)	191,307	(4,627)	4,174
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,849	\$(148)	\$3,059,134	\$5,813	\$978	\$(9,184)	\$(2,287,521)	\$191,307	\$(4,627)	\$4,174

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Three Rivers Levee Improvement Authority	Three Rivers Memorial District	Tiburon Fire Protection District	Timber Cove Fire Protection District	Tipton-Pixley Cemetery 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
	Land Reclamation and Levee Maintenance	Memorial	Fire Protection	Fire Protection	Cemetery	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Cemetery	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$49,227	\$4,190,433	\$110,944	\$73,762	\$460,268	\$—	\$191,955	\$85,451	\$478,693
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	31,118	—	85,010	—	55,253	—	—
Special Assessments (Mello/Roos, Mark/Roos)	801,550	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,088	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	188,508	4,195	25,566	69	4,112	404	—	822	1,577	64,773
Rents, Concessions, and Royalties	—	10,372	18,547	—	—	—	—	—	—	6,000
Intergovernmental										
Federal	—	—	48,784	—	—	—	—	—	—	—
State	14,041,571	617	26,586	6,035	911	4,967	—	1,247	1,443	6,025
Other Governmental Agencies	—	—	—	—	—	—	—	—	11,239	5,416
Charges for Current Services	264,205	—	1,292,640	—	50,810	—	—	—	—	263,834
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	42,920	47,500	5,152	1,405	1,866	4,274	—	—	—
Total Revenues	15,295,834	107,331	5,650,056	154,406	131,000	552,515	4,274	249,277	99,710	824,741
Expenditures										
Salaries, Wages, and Benefits	—	17,381	4,663,531	—	49,958	—	—	4,030	33,987	269,681
Services and Supplies	20,630,170	59,728	583,723	108,879	58,892	963,920	7,442	143,289	27,970	143,881
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	174,029	32,967	—	—	—	—	—	—
Interest Expense	—	—	18,987	8,974	—	—	—	—	—	—
Fixed Assets	—	—	192,229	10,990	—	—	—	—	—	144,461
Other Expenditures	—	—	5,630	—	—	—	—	—	—	—
Total Expenditures	20,630,170	77,109	5,638,129	161,810	108,850	963,920	7,442	147,319	61,957	558,023
Revenues Over (Under) Expenditures	(5,334,336)	30,222	11,927	(7,404)	22,150	(411,405)	(3,168)	101,958	37,753	266,718
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(5,334,336)	\$30,222	\$11,927	\$(7,404)	\$22,150	\$(411,405)	\$(3,168)	\$101,958	\$37,753	\$266,718

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Tracy Fire Protection District	Tranquility 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
	Fire Protection	Resource Conservation	Resource Conservation	Self Insurance	Local and Regional Planning or Development	Recreation and Park	Recreation and Park	Self Insurance	Fire Protection	Resource Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,489,012	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$51,871	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	480	—
Special Assessments (Mello/Roos, Mark/Roos)	946,084	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	54	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	9,042	56	—	356,427	248	864	2,432	184,344	—	500
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	1,873,172
State	43,712	—	—	—	20,467	—	—	—	884	1,248,782
Other Governmental Agencies	2,600	—	—	—	92,500	—	343,500	—	—	—
Charges for Current Services	52,094	—	—	—	—	20,000	—	—	—	24,333
Self Insurance Contributions and Claim Adjustments	—	—	—	54,736,885	—	—	—	13,480,114	—	—
Other Revenues	—	—	—	—	9,430	—	—	1,858	1,786	—
Total Revenues	4,542,544	56	—	55,093,312	122,645	20,864	345,932	13,666,316	55,075	3,146,787
Expenditures										
Salaries, Wages, and Benefits	—	—	—	455,931	—	—	—	267,347	4,200	1,405,348
Services and Supplies	4,181,915	122	1,371	5,828,621	164,955	22,609	297,261	2,267,195	28,361	1,736,510
Self Insurance - Claims Paid	—	—	—	50,422,887	—	—	—	8,790,675	—	—
Debt Service										
Retirement of Long-Term Debt	163,270	—	—	—	13,918	—	—	—	—	—
Interest Expense	—	—	—	—	3,062	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	78,240	—	—	—	—	—	—
Total Expenditures	4,345,185	122	1,371	56,785,679	181,935	22,609	297,261	11,325,217	32,561	3,141,858
Revenues Over (Under) Expenditures	197,359	(66)	(1,371)	(1,692,367)	(59,290)	(1,745)	48,671	2,341,099	22,514	4,929
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	175,000	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(175,000)	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$22,359	\$(66)	\$(1,371)	\$(1,692,367)	\$(59,290)	\$(1,745)	\$48,671	\$2,341,099	\$22,514	\$4,929

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Pest Control District	Tulare County Resource Conservation District	Tulare County School Districts Self-Insurance Authority	Tulare County Schools Insurance Group
	Cemetery	Fire Protection	Recreation and Park	Self Insurance	Cemetery	Flood Control and Water Conservation	Pest Control	Resource Conservation	Self Insurance	Self Insurance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$138,648	\$6,266,790	\$4,197,558	\$—	\$113,113	\$501,513	\$—	\$376	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	859,024	224,070	—	—	—	520,245	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	2,106	—	2,446	11,056	—	—	—	—
Licenses, Permits, and Franchises	—	400,339	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,310	54,542	132	1,718	56,179	79,137	15,800	60	48,852	74,005
Rents, Concessions, and Royalties	—	23,088	219,819	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	32,217	—	—	—	—
State	1,551	80,422	212,993	—	4,964	6,476	—	—	—	—
Other Governmental Agencies	2,363	74,247	—	—	—	1,000	60,000	123	—	—
Charges for Current Services	7,490	1,408,677	1,843,424	—	733,788	—	—	1,250	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	17,847,582	—	—	—	—	2,832,945	13,166,145
Other Revenues	1,350	46,727	—	1,765	7,791	—	—	173,417	—	—
Total Revenues	153,712	9,213,856	6,700,102	17,851,065	918,281	631,399	596,045	175,226	2,881,797	13,240,150
Expenditures										
Salaries, Wages, and Benefits	54,106	7,087,152	3,501,363	—	413,277	—	—	—	—	—
Services and Supplies	58,522	1,624,439	1,832,842	2,082,597	272,549	83,181	580,623	168,822	2,380,016	13,948,751
Self Insurance - Claims Paid	—	—	—	16,155,912	—	—	—	—	516,921	—
Debt Service										
Retirement of Long-Term Debt	—	—	478,014	—	—	—	—	—	—	—
Interest Expense	—	—	1,208,271	—	—	—	—	—	—	—
Fixed Assets	15,841	2,869,972	—	—	61,804	—	—	29,629	—	—
Other Expenditures	9,020	—	—	—	—	263,999	—	—	—	339,664
Total Expenditures	137,489	11,581,563	7,020,490	18,238,509	747,630	347,180	580,623	198,451	2,896,937	14,288,415
Revenues Over (Under) Expenditures	16,223	(2,367,707)	(320,388)	(387,444)	170,651	284,219	15,422	(23,225)	(15,140)	(1,048,265)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	22,538	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	22,538	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$16,223	\$(2,367,707)	\$(297,850)	\$(387,444)	\$170,651	\$284,219	\$15,422	\$(23,225)	\$(15,140)	\$(1,048,265)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Tuolumne Lighting District
	Drainage and Drainage Maintenance	Resource Conservation	Memorial	Pest Control	Fire Protection	Air Pollution Control	Resource Conservation	Fire Protection	Self Insurance	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$426,976	\$—	\$439,345	\$1,061,927	\$52,771	\$—	\$—	\$61,796	\$—	\$28,033
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,220,416	—	—	—	23,140	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	16,219	—	9,455	3,259	43	—	—	22	—	10
Licenses, Permits, and Franchises	—	—	—	—	—	438,421	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	2,840	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	13,113	—	13,465	83,498	3,396	456	—	—	118,530	2,217
Rents, Concessions, and Royalties	—	—	77,335	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	30,000	—	—	—
State	5,724	—	5,608	13,516	749	47,194	66,183	14,318	—	406
Other Governmental Agencies	89,536	—	—	4,797	—	339,145	—	400,613	—	—
Charges for Current Services	—	—	—	2,832	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	3,602,216	—
Other Revenues	—	—	194	37,335	95	—	—	3,812	—	—
Total Revenues	1,771,984	—	545,402	1,207,164	80,194	828,056	96,183	480,561	3,720,746	30,666
Expenditures										
Salaries, Wages, and Benefits	410,209	—	240,558	446,690	10,726	195,595	—	370,700	—	—
Services and Supplies	1,308,553	430	205,177	408,601	42,907	428,549	72,107	148,642	—	11,281
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	2,308,901	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	25	682	—	—
Fixed Assets	469,668	—	312,829	140,305	—	24,964	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	2,223,702	—
Total Expenditures	2,188,430	430	758,564	995,596	53,633	649,108	72,132	520,024	4,532,603	11,281
Revenues Over (Under) Expenditures	(416,446)	(430)	(213,162)	211,568	26,561	178,948	24,051	(39,463)	(811,857)	19,385
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(416,446)	\$(430)	\$(213,162)	\$211,568	\$26,561	\$178,948	\$24,051	\$(39,463)	\$(811,857)	\$19,385

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Twain Harte Community Services District	Twentynine Palms Cemetery District	Twentynine Palms County Water District
	Recreation and Park	Fire Protection	Pest Control	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Governmental Services	Recreation and Park	Cemetery	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$140,333	\$115,932	\$1,282,918	\$948,047	\$6,587	\$379,117	\$—	\$26,058	\$138,077	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	85,489	—	57,643	7,146	270,448	—	84,818	—	1,196,705
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	50	529	—	—	9	—	—	—	8,590	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	2,375
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	34,634
Revenue From Use of Money and Property										
Interest Income	1,516	1,622	18,510	14,156	18	660	—	814	5,079	5,419
Rents, Concessions, and Royalties	4,977	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	58	—	—	—	—	—	13,356	—	—
State	189,882	1,844	20,217	11,832	82	7,155	—	340	1,806	—
Other Governmental Agencies	—	4,576	49,600	—	—	—	3,593	—	—	—
Charges for Current Services	4,640	—	23,496	—	—	388	—	3,555	65,130	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	80,020	22,489	60,257	—	7,931	1,344	—	19,969	—	6,682
Total Revenues	421,418	232,539	1,454,998	1,031,678	21,773	659,112	3,593	148,910	218,682	1,245,815
Expenditures										
Salaries, Wages, and Benefits	156,897	3,326	1,111,154	—	—	452,644	348,046	23,817	171,589	960,465
Services and Supplies	87,636	168,465	567,391	1,161,689	14,729	132,781	129,318	51,455	83,428	368,222
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	117,906	—	11,174	—	—	—	—	10,000	—	31,907
Other Expenditures	—	—	—	—	—	—	21,708	1,040	—	—
Total Expenditures	362,439	171,791	1,689,719	1,161,689	14,729	585,425	499,072	86,312	255,017	1,360,594
Revenues Over (Under) Expenditures	58,979	60,748	(234,721)	(130,011)	7,044	73,687	(495,479)	62,598	(36,335)	(114,779)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	447,183	—	—	—
Operating Transfers Out	—	—	—	—	—	44,718	—	44,718	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	(44,718)	447,183	(44,718)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$58,979	\$60,748	\$(234,721)	\$(130,011)	\$7,044	\$28,969	\$(48,296)	\$17,880	\$(36,335)	\$(114,779)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$276,944	\$6,336	\$1,803,304	\$—	\$14,100	\$9,753	\$—	\$39,433	\$6,896
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	686,850	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	78,136	—	1,889	83	—	325	118
Licenses, Permits, and Franchises	—	13,844	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	20,631	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	6,505	1,212	—	18,251	—	2,629	115	—	1,629	962
Rents, Concessions, and Royalties	—	—	—	66,599	137,010	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	36,839	—	—	—	—	—	—
Slate	200,000	2,765	89	291,148	—	94	108	—	708	204
Other Governmental Agencies	6,360,000	—	—	21,375	—	—	—	—	—	—
Charges for Current Services	36,187	—	—	7,267,792	42,202	—	—	119,000	35,970	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	48,619	—	—	—	—	—	—	5,341	—
Total Revenues	6,602,692	1,030,234	6,425	9,604,075	179,212	18,712	10,059	119,000	83,406	8,180
Expenditures										
Salaries, Wages, and Benefits	5,738,032	795,414	—	2,928,193	346,527	—	—	—	50,805	—
Services and Supplies	984,093	139,752	4,358	3,040,541	229,715	220	13,076	87,776	15,716	7,303
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	68,293	—	2,503,890	—	—	—	—	—	—
Interest Expense	—	26,824	—	965,788	—	—	—	—	—	—
Fixed Assets	38,682	25,977	—	1,491,974	62,504	—	3,020	—	4,659	—
Other Expenditures	—	21,252	—	—	—	—	—	—	315	—
Total Expenditures	6,760,807	1,077,512	4,358	10,930,386	638,746	220	16,096	87,776	71,495	7,303
Revenues Over (Under) Expenditures	(158,115)	(47,278)	2,067	(1,326,311)	(459,534)	18,492	(6,037)	31,224	11,911	877
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	6,636	—	—	216	—	—	—
Operating Transfers In	132,325	—	—	1,730,581	—	—	—	—	—	—
Operating Transfers Out	—	—	—	1,736,208	—	—	—	—	—	—
Total Other Financing Sources (Uses)	132,325	—	—	(12,263)	—	—	(216)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(25,790)	\$(47,278)	\$2,067	\$(1,338,574)	\$(459,534)	\$18,492	\$(6,253)	\$31,224	\$11,911	\$877

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$8,507	\$985,587	\$1,484,546	\$336,109	\$3,116	\$9,209	\$27,748	\$108,375	\$411,521
Voter Approved Taxes	—	—	—	—	—	—	—	286	—	—
Property Assessments	—	—	—	—	—	—	—	784	2,417	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	7,503	19,274	4,730	1	5	26	1,500	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	88	—	4,885	8,905	27,625	—	870	2,730	127	22,685
Rents, Concessions, and Royalties	—	12,000	10,575	213,520	8,931	—	—	—	27,250	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	13,120	67	11,124	28,840	6,909	47	132	286	1,098	4,157
Other Governmental Agencies	61,950	—	—	2,349,905	124,385	—	—	—	509,780	736,850
Charges for Current Services	—	—	93,580	150,000	102,945	—	500	79,559	100,858	1,572,827
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	10,920	1,430	15,477	586,358	161,080	—	—	5,000	—	7,657
Total Revenues	86,078	22,004	1,128,731	4,841,348	772,714	3,164	10,716	116,419	751,405	2,755,697
Expenditures										
Salaries, Wages, and Benefits	70,562	—	825,547	—	596,561	—	—	45,843	115,189	620,411
Services and Supplies	42,923	21,405	346,998	4,179,607	123,518	1,693	12,735	53,114	210,635	1,819,850
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	87,093	201,790	—	—	—	—	—	68,432
Interest Expense	—	—	8,547	113,649	—	—	—	—	—	9,079
Fixed Assets	—	—	20,333	—	—	—	—	—	—	17,960
Other Expenditures	—	—	13,541	18,142	4,135	—	—	—	492,335	11,120
Total Expenditures	113,485	21,405	1,302,059	4,513,188	724,214	1,693	12,735	98,957	818,159	2,546,852
Revenues Over (Under) Expenditures	(27,407)	599	(173,328)	328,160	48,500	1,471	(2,019)	17,462	(66,754)	208,845
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(27,407)	\$599	\$(173,328)	\$328,160	\$48,500	\$1,471	\$(2,019)	\$17,462	\$(66,754)	\$208,845

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$2,934,891	\$292,535	\$7,458	\$2,767	\$1,087,063	\$—	\$4,111	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	336,826	—	—	—	8,102,517	—	9,049	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,666	4	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	514,366	214,113	63,599	14,306	1,463	1,157	44,118	3,120	351	232,236
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	398,114	—	—	—
State	—	—	33,473	3,227	107	30	16,034	—	55	—
Other Governmental Agencies	—	—	229,930	2,261	—	—	93,944	—	—	—
Charges for Current Services	—	—	—	—	—	—	2,663,538	—	—	—
Self Insurance Contributions and Claim Adjustments	9,039,207	4,912,787	—	—	—	—	—	—	—	3,590,757
Other Revenues	153	—	—	—	—	—	—	138	—	481,562
Total Revenues	9,553,726	5,126,900	3,598,719	313,995	9,032	3,954	12,405,328	3,258	13,566	4,304,555
Expenditures										
Salaries, Wages, and Benefits	—	140,424	3,151,686	—	3,412	—	3,503,406	—	—	—
Services and Supplies	5,515,518	840,632	268,529	182,110	—	219	8,153,576	57,334	10,563	557,627
Self Insurance - Claims Paid	2,993,882	2,962,022	—	—	—	—	—	—	—	3,469,666
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	135,000	—	—	—
Interest Expense	—	—	—	—	—	—	20,603	—	—	—
Fixed Assets	—	—	—	—	—	—	57,105	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	8,509,400	3,943,078	3,420,215	182,110	3,412	219	11,869,690	57,334	10,563	4,027,293
Revenues Over (Under) Expenditures	1,044,326	1,183,822	178,504	131,885	5,620	3,735	535,638	(54,076)	3,003	277,262
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,044,326	\$1,183,822	\$178,504	\$131,885	\$5,620	\$3,735	\$535,638	\$(54,076)	\$3,003	\$277,262

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)	Visalia 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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$5,380	\$—	\$—	\$16,487,929	\$101,191,018	\$2,137	\$2,695	\$105,472
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	139,679	1,176	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	94,716	334,286	3	—	2,021
Licenses, Permits, and Franchises	3,053,833	—	—	—	—	77,155	736,947	—	—	—
Fines, Forfeits, and Penalties	215,244	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	94,876	137	515	5,417	884,191	621,878	750,571	—	267	134,760
Rents, Concessions, and Royalties	—	—	47,660	—	—	—	—	—	—	118,897
Intergovernmental										
Federal	2,572,774	—	2,707	—	—	2,781,050	223,115	—	—	—
State	6,049,813	—	464,075	—	—	1,555,382	8,777,812	26	38	1,335
Other Governmental Agencies	11,000	—	325,000	—	94,905	2,363,434	1,062,253	—	—	—
Charges for Current Services	41,169	353,487	5,570	1,164,364	191,555	11,127,794	2,828,589	—	—	737,958
Self Insurance Contributions and Claim Adjustments	—	—	—	—	20,627,259	—	—	—	—	—
Other Revenues	9,416	164	3,166	12,281	—	22,918	2,578,713	1,115	—	13,467
Total Revenues	12,048,125	353,788	854,073	1,182,062	21,797,910	35,132,256	118,622,983	4,457	3,000	1,113,910
Expenditures										
Salaries, Wages, and Benefits	5,904,346	148,615	422,755	996,008	647,432	—	98,429,116	—	—	330,058
Services and Supplies	5,238,727	257,428	390,096	141,256	11,550,622	35,148,788	20,435,746	3,201	870	636,834
Self Insurance - Claims Paid	—	—	—	—	13,284,008	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	261,465	—	35,120	—	—	93,671	13,115,107	—	—	42,199
Other Expenditures	—	—	—	—	—	710,248	149	—	—	4,810
Total Expenditures	11,404,538	406,043	847,971	1,137,264	25,482,062	35,952,707	131,980,118	3,201	870	1,013,901
Revenues Over (Under) Expenditures	643,587	\$(2,255)	6,102	44,798	\$(3,684,152)	\$(820,451)	\$(13,357,135)	1,256	2,130	100,009
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	1,950,135	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	6,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	2,500	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	3,500	—	—	1,950,135	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$643,587	\$(2,255)	\$6,102	\$48,298	\$(3,684,152)	\$(820,451)	\$(11,407,000)	\$1,256	\$2,130	\$100,009

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Walnut Ranch Lighting Maintenance No. 1 (Colusa)
	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	Lighting and Lighting Maintenance
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$136,991	\$2,401,798	\$—	\$6,049	\$—	\$—	\$—	\$—	\$199,542	\$5,308
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	71,940	3,633	2,507	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3,048	3,413	—	2	—	—	—	—	5,569	—
Licenses, Permits, and Franchises	—	36,121	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	153	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	10,112	71,739	1,769	367	11,295	121	—	—	1,158	639
Rents, Concessions, and Royalties	61,884	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,795	24,031	—	90	—	—	—	—	2,905	47
Other Governmental Agencies	14,924	—	—	—	—	780	—	—	—	—
Charges for Current Services	—	257,829	73,500	—	129,958	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	12,018	25,868	—	—	469	—	—	—	—	24
Total Revenues	240,772	2,820,799	75,422	6,508	141,722	72,841	3,633	2,507	209,174	6,018
Expenditures										
Salaries, Wages, and Benefits	138,031	5,800	—	—	—	1,074	—	—	96,186	—
Services and Supplies	158,865	3,251,526	70,922	2,517	118,058	24,925	3,633	2,507	56,806	3,444
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	44,505	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	341,401	3,257,326	70,922	2,517	118,058	25,999	3,633	2,507	152,992	3,444
Revenues Over (Under) Expenditures	(100,629)	(436,527)	4,500	3,991	23,664	46,842	—	—	56,182	2,574
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(100,629)	\$(436,527)	\$4,500	\$3,991	\$23,664	\$46,842	\$—	\$—	\$56,182	\$2,574

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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 Governmental Services	Waterford Lighting District Lighting and Lighting Maintenance	Waterford Public Financing Authority Financing or Constructing Facilities	Waterloo-Morada Fire Protection District Fire Protection	Watershed Conservation Authority Flood Control and Water Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$478,083	\$100,461	\$—	\$—	\$—	\$16,855	\$—	\$1,364,556	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,622	—	—	—	—	—	8,890	—	706,817	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	134,622	—	—
Prior Year and Penalties	—	1,889	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	34,749	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	72	6,971	19,576	—	845	—	124	39,550	13,261	9,147
Rents, Concessions, and Royalties	—	—	—	—	2,702	—	—	134,993	—	300,611
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	59,224	1,307	—	—	—	182	—	16,966	3,982,587
Other Governmental Agencies	—	37,213	—	—	235,463	18,969,957	—	—	—	—
Charges for Current Services	—	168,826	177,870	—	—	—	—	—	—	54,296
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	24	—	—	4,775	131,002	—	—	—	67,549	41,459
Total Revenues	2,718	752,206	299,214	4,775	370,012	18,969,957	26,051	309,165	2,203,898	4,388,100
Expenditures										
Salaries, Wages, and Benefits	—	255,757	200,893	—	292,953	16,926,170	—	5,912	2,093,232	351,958
Services and Supplies	3,305	268,670	72,594	16,307	22,702	2,043,787	35,247	23,172	250,425	2,828,972
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	12,580	—
Interest Expense	—	—	—	—	—	—	—	248,951	7,672	—
Fixed Assets	—	248,367	29,113	—	140,265	—	—	—	18,188	—
Other Expenditures	—	—	—	—	509,834	—	—	—	—	—
Total Expenditures	3,305	772,794	302,600	16,307	965,754	18,969,957	35,247	278,035	2,382,097	3,180,930
Revenues Over (Under) Expenditures	(587)	(20,588)	(3,386)	(11,532)	(595,742)	—	(9,196)	31,130	(178,199)	1,207,170
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	5,705	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	5,705	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(587)	\$(20,588)	\$(3,386)	\$(5,827)	\$(595,742)	\$—	\$(9,196)	\$31,130	\$(178,199)	\$1,207,170

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$28,102	\$78,751	\$216,077	\$44,006	\$215,575	\$4,527	\$—	\$8,907	\$140,404	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	31,573	—	—	—	—	557	61,690	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	44	463	17	—	92	250	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	(523)	77	991	591	(132)	118	—	341	299	38,926
Rents, Concessions, and Royalties	—	—	—	—	6,372	—	341	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	91	126,044	—	696	14,067	512	—	146	1,404	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	80,182
Charges for Current Services	—	44,741	—	—	30,400	6,100	—	—	—	881,707
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	20,018	—	—	23,408	2,526	—	—	—	3,269,169
Total Revenues	27,670	269,631	248,641	45,337	290,153	13,800	341	10,043	204,047	4,269,984
Expenditures										
Salaries, Wages, and Benefits	—	80,605	144,028	—	53,312	—	—	—	150,745	574,286
Services and Supplies	335	53,220	92,684	29,985	189,253	7,834	1,118	4,182	66,208	254,376
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	51,489	—	—	65,598	—	—	—	51,881	27,505
Other Expenditures	—	48,978	—	—	—	1,031	—	—	—	3,250,603
Total Expenditures	335	234,292	236,712	29,985	308,163	8,865	1,118	4,182	268,834	4,106,770
Revenues Over (Under) Expenditures	27,335	35,339	11,929	15,352	(18,010)	4,935	(777)	5,861	(64,787)	163,214
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	27,335	35,339	11,929	15,352	\$(18,010)	\$4,935	\$(777)	\$5,861	\$(64,787)	\$163,214

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	West Patton Village Community Services District	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,808	\$—	\$—	\$—	\$—	\$1,803	\$—	\$—	\$238,066	\$21,225
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,900	—	—	22,996	—	1,393	46,257	—	874	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	12	—	—	—	—	3	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	180	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	11	17,929	4,854	1,001	105	11	196	—	1,326	5,178
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	14,729	—	—	—
State	20	—	—	—	—	22	—	—	10,984	423
Other Governmental Agencies	—	—	—	—	2,126	—	—	—	85	—
Charges for Current Services	—	9,305	—	—	5,030	—	—	274	770	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	143,641	1,291	20,269	—	2,458	1,743
Total Revenues	6,751	27,234	4,854	23,997	150,902	4,523	81,451	274	254,743	28,569
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	135,633	—	19,224	—	151,431	—
Services and Supplies	7,143	—	48,829	12,292	37,966	4,230	58,675	723	53,604	16,016
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	1,782	—	8,951	—	—	—
Other Expenditures	—	7,763	—	—	—	—	—	—	—	—
Total Expenditures	7,143	7,763	48,829	12,292	175,381	4,230	86,850	723	205,035	16,016
Revenues Over (Under) Expenditures	(392)	19,471	(43,975)	11,705	(24,479)	293	(5,399)	(449)	49,708	12,553
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(392)	\$19,471	\$(43,975)	\$11,705	\$(24,479)	\$293	\$(5,399)	\$(449)	\$49,708	\$12,553

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	Flood Control and Water Conservation	Financing or Constructing Facilities	Self Insurance	Self Insurance	Self Insurance	Cemetery	Ambulance Service
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$111,628	\$1,813	\$8,089	\$—	\$—	\$—	\$—	\$—	\$766,648	\$239,438
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	139,194	—	—	4,194,636	—	—	—	—	—	318,015
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	52	1	—	—	—	—	—	—	1,750	10,146
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,485	536	15	51,302	—	267,226	57,870	283,797	174,200	5,719
Rents, Concessions, and Royalties	—	—	—	—	1,325,125	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	17,276	25	161	—	—	—	—	—	7,101	2,400
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	2,342,240	—	—	—	—	218,809	1,381,318
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	4,404,242	2,456,992	5,310,202	—	—
Other Revenues	731	2,038	324	12,498,500	2,250	—	—	—	6,676	563
Total Revenues	270,366	4,413	8,589	19,086,678	1,327,375	4,671,468	2,514,862	5,593,999	1,175,184	1,957,599
Expenditures										
Salaries, Wages, and Benefits	232,161	—	—	147,469	—	—	—	—	574,559	1,065,383
Services and Supplies	95,774	3,527	9,552	1,215,292	—	3,001,489	77,633	3,519,112	171,947	467,515
Self Insurance - Claims Paid	—	—	—	—	—	490,354	2,274,943	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	120,000	—	—	—	—	—
Interest Expense	—	—	—	—	1,205,125	—	—	—	—	—
Fixed Assets	—	—	—	6,562,461	—	—	—	—	—	—
Other Expenditures	—	—	—	1,466,453	—	—	—	—	—	141,455
Total Expenditures	327,935	3,527	9,552	9,391,675	1,325,125	3,491,843	2,352,576	3,519,112	746,506	1,674,353
Revenues Over (Under) Expenditures	(57,569)	886	(963)	9,695,003	2,250	1,179,625	162,286	2,074,887	428,678	283,246
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(57,569)	\$886	\$(963)	\$9,695,003	\$2,250	\$1,179,625	\$162,286	\$2,074,887	\$428,678	\$283,246

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$2,270,633	\$1,788	\$2,069,820	\$2,310,758	\$260,369	\$23,955	\$23,233	\$4,428	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	475,427	—	22,785	—	2,356,965	106,237
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	10	725	14,594	1,256	118	30	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	2,065	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	14,331	57	38,710	66,213	12,573	1,003	168	—	33,816	474
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	34,925
Intergovernmental										
Federal	—	—	75,691	—	170	14	—	—	—	—
State	21,772	20	19,513	21,457	4,051	382	290	46	—	—
Other Governmental Agencies	21,149	32	—	—	2,573	53	—	—	20,273	—
Charges for Current Services	—	—	—	555,082	22,643	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	8,441	1,004	28,514	—	9,485	—	47,531	1,473
Total Revenues	2,327,885	1,907	2,212,900	2,971,173	807,576	25,525	55,991	4,474	2,458,585	143,109
Expenditures										
Salaries, Wages, and Benefits	28,380	—	1,062,160	1,105,337	89,857	—	—	—	1,298,543	48,132
Services and Supplies	905,739	2,511	399,349	1,041,576	621,346	14,718	40,583	1,893	596,982	83,507
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	44,652	—	—	—	175,000	—
Interest Expense	—	—	—	—	14,336	—	—	—	171,840	—
Fixed Assets	61,532	—	40,051	3,143,669	16,749	—	—	—	9,029	10,094
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	995,651	2,511	1,501,560	5,290,582	786,940	14,718	40,583	1,893	2,251,394	141,733
Revenues Over (Under) Expenditures	1,332,234	(604)	711,340	(2,319,409)	20,636	10,807	15,408	2,581	207,191	1,376
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	254,483	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	254,483	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,332,234	\$(604)	\$711,340	\$(2,319,409)	\$275,119	\$10,807	\$15,408	\$2,581	\$207,191	\$1,376

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$60,098	\$4,833	\$—	\$156,016	\$13,000
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	59,376	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	279	3	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	29	94,487	18,049	1,404	—	1,026	213	1	8,007	—
Rents, Concessions, and Royalties	1,312	—	53,083	—	—	—	—	—	8,425	—
Intergovernmental										
Federal	—	—	112,203	1,024,729	—	31	—	—	—	—
State	—	—	—	298,353	—	972	206	—	4,000	1,000
Other Governmental Agencies	—	—	2,753,746	—	—	2,499	—	232,386	—	—
Charges for Current Services	—	—	38,932	368,985	—	11,279	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	4,015,122	—	—	—	—	—	—	—	—
Other Revenues	19,045	—	175,872	111,827	—	17,198	—	—	8,615	—
Total Revenues	20,386	4,109,609	3,151,885	1,805,298	—	152,758	5,255	232,387	185,063	14,000
Expenditures										
Salaries, Wages, and Benefits	—	—	1,545,176	771,865	—	13,896	—	—	—	—
Services and Supplies	9,042	1,648,939	3,806,837	995,886	—	103,941	9,675	201,225	164,576	12,552
Self Insurance - Claims Paid	—	2,438,960	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	1,211,120	70,559	—	—	—	4,334	—
Interest Expense	—	—	—	30,793	—	—	—	—	5,160	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	12,402	—	—	—	—	—	—	—	—	—
Total Expenditures	21,444	4,087,899	5,352,013	3,009,664	70,559	117,837	9,675	201,225	174,070	12,552
Revenues Over (Under) Expenditures	(1,058)	21,710	(2,200,128)	(1,204,366)	(70,559)	34,921	(4,420)	31,162	10,993	1,448
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	1,193,273	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	3,266,657	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	3,266,657	1,193,273	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(1,058)	\$21,710	\$1,066,529	\$(11,093)	\$(70,559)	\$34,921	\$(4,420)	\$31,162	\$10,993	\$1,448

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$13,000	\$90,926	\$—	\$42,497	\$169,990	\$44,728	\$—	\$31,407	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	53,578	—	—	—	132,780	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	8,279	(58)	—	—
Licenses, Permits, and Franchises	—	—	4,681	—	—	3,970	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	2,918	2,461	461	1,842	19	294	1,060	4,409	227,797
Rents, Concessions, and Royalties	—	—	—	—	—	—	5,752	—	—	—
Intergovernmental										
Federal	—	—	201,996	—	—	—	—	—	—	—
State	1,000	1,612	—	429	1,717	127	—	587	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	733,745	5,358,793
Other Revenues	110	10,882	38,212	—	—	27,470	800	2,722	—	22,947
Total Revenues	14,110	106,338	300,928	43,387	173,549	76,314	147,905	35,718	738,154	5,609,537
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	412	—	—
Services and Supplies	8,309	151,780	117,415	29,242	116,968	47,564	95,025	41,688	753,371	1,131,977
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	66,759	3,212,051
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	200,046	—	—	—	—	8,000	—	—
Other Expenditures	—	—	7,818	—	—	6,323	50,172	—	—	—
Total Expenditures	8,309	151,780	325,279	29,242	116,968	53,887	145,197	50,100	820,130	4,344,028
Revenues Over (Under) Expenditures	5,801	(45,442)	(24,351)	14,145	56,581	22,427	2,708	(14,382)	(81,976)	1,265,509
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$5,801	\$(45,442)	\$(24,351)	\$14,145	\$56,581	\$22,427	\$2,708	\$(14,382)	\$(81,976)	\$1,265,509

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$346,818	\$—	\$—	\$73,770	\$—	\$93,812	\$—	\$108,219
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	502,804	—	—	7,550	2,128	—	129,806	—	—	23,986
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	852	—	—	—	—	—	—	1,232
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	456	—	3,461	—	—	4,498	6,351	2,728	—	3,128
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	112	—	273	—	—
State	—	—	4,967	—	—	667	—	844	—	1,803
Other Governmental Agencies	—	3,000	—	—	—	—	457,669	—	—	—
Charges for Current Services	360,619	—	50,359	—	—	35,805	180,000	—	39,064	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	62,441	—	2,000	—	—	12,389	1,304	8,134	—	8,698
Total Revenues	926,320	3,000	408,457	7,550	2,128	127,241	775,130	105,791	39,064	147,066
Expenditures										
Salaries, Wages, and Benefits	—	—	103,915	—	—	66,099	353,519	—	—	5,250
Services and Supplies	785,200	—	89,565	7,550	2,128	21,691	126,056	111,325	63,853	70,243
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	30,571	—	—	—
Interest Expense	—	—	—	—	—	—	26,154	—	—	—
Fixed Assets	—	—	—	—	—	16,251	7,436	—	—	—
Other Expenditures	58	3,000	—	—	—	738	—	—	—	48,948
Total Expenditures	785,258	3,000	193,480	7,550	2,128	104,779	543,736	111,325	63,853	124,441
Revenues Over (Under) Expenditures	141,062	—	214,977	—	—	22,462	231,394	(5,534)	(24,789)	22,625
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	180,000	—	—	—	—	—	—	—	24,789	—
Operating Transfers Out	222,684	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(42,684)	—	—	—	—	—	—	—	24,789	—
Revenues/Sources Over (Under) Expenditures/Uses	\$98,378	\$—	\$214,977	\$—	\$—	\$22,462	\$231,394	\$(5,534)	\$—	\$22,625

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	Winters Cemetery District Cemetery	Winters Fire Protection District Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$225,017	\$4,651	\$5,748	\$139,631	\$51,555	\$40,073	\$970,420	\$844,014	\$168,349	\$213,430
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	58,126	—	—	—	34,361	109,283	—	1,773,024	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	686	2	3	—	—	2,554	27,554	67,306	150	275
Licenses, Permits, and Franchises	56,313	—	—	—	—	—	19,413	—	—	71,432
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	4,616	145	7	2,538	1,752	949	8,943	9,451	3,970	3,166
Rents, Concessions, and Royalties	4,025	—	—	—	—	24,010	—	18,446	—	—
Intergovernmental										
Federal	—	—	—	613	—	—	—	—	—	—
State	1,842	81	100	1,527	3,827	348	14,319	173,124	2,567	840
Other Governmental Agencies	20,488	—	—	—	34,583	—	—	—	2,256	140,038
Charges for Current Services	27	—	—	103,433	—	28,704	3,947	—	34,400	3,807
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	765	—	—	16	—	—	—	63,335	21,950	791
Total Revenues	371,905	4,879	5,858	247,758	126,078	205,921	1,044,596	2,948,700	233,642	433,779
Expenditures										
Salaries, Wages, and Benefits	148,606	—	—	196,414	569	87,127	557,139	2,667,333	206,683	287,189
Services and Supplies	113,937	665	6,427	44,092	91,517	112,685	338,059	558,873	37,976	46,076
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	1,659	—	—	—
Interest Expense	—	—	—	—	—	—	862	—	—	—
Fixed Assets	322,158	—	—	—	86,600	—	—	59,452	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	584,701	665	6,427	240,506	178,686	199,812	897,719	3,285,658	244,659	333,265
Revenues Over (Under) Expenditures	(212,796)	4,214	(569)	7,252	(52,608)	6,109	146,877	(336,958)	(11,017)	100,514
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	750	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	750	—	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(212,046)	\$4,214	\$(569)	\$7,252	\$(52,608)	\$6,109	\$146,877	\$(336,958)	\$(11,017)	\$100,514

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Woodside Highlands Maintenance (San Mateo) Streets and Roads - Construction and Maintenance
	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Memorial	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$199,719	\$2,370,427	\$7,066	\$42,045	\$55,605	\$68,962	\$257,999	\$1,846	\$12,937,435	\$48,130
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	149,616	58,678	—	204,743	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	902	—	8	880	1,254	1,471	—	9	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	105,780	10,099	496	4,940	4,417	2,434	1,375	297	93,809	805
Rents, Concessions, and Royalties	—	—	—	—	11,025	45,284	—	—	52,600	—
Intergovernmental										
Federal	—	48,687	—	—	—	—	—	—	—	—
State	3,082	29,217	88	533	712	883	2,462	18	79,097	173
Other Governmental Agencies	—	—	—	2,466	25,839	—	—	—	—	—
Charges for Current Services	182,345	25,652	—	93,040	—	—	—	—	576,344	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,184	38,809	7,095	—	—	—	3,919	—	207,630	—
Total Revenues	493,012	2,672,507	73,431	143,904	303,595	119,034	265,755	2,170	13,946,915	49,108
Expenditures										
Salaries, Wages, and Benefits	287,048	2,331,036	—	94,368	254,023	35,904	—	—	12,588,397	—
Services and Supplies	117,516	473,785	40,161	37,456	70,448	81,000	247,402	147	2,114,473	18,069
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	86,856	—
Interest Expense	—	—	—	—	—	—	—	—	41,223	—
Fixed Assets	—	56,940	—	13,762	—	—	130,000	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
Total Expenditures	404,564	2,861,761	40,161	145,586	324,471	116,904	377,402	147	14,830,949	18,069
Revenues Over (Under) Expenditures	88,448	(189,254)	33,270	(1,682)	(20,876)	2,130	(111,647)	2,023	(884,034)	31,039
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	3,975	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	4,000	—	14,856	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(4,000)	3,975	(14,856)	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$88,448	\$(189,254)	\$29,270	\$2,293	\$(35,732)	\$2,130	\$(111,647)	\$2,023	\$(884,034)	\$31,039

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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 Governmental Services	Yolo County Public Agency Risk Management Insurance Authority Self Insurance	Yolo County Resource Conservation District	Yolo Fire Protection District	Yolo-Solano Air Quality Management District
	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Governmental Services	Governmental Services	Resource Conservation	Fire Protection	Air Pollution Control	
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$51,941	\$36,890	\$8,198	\$36,890	\$—	\$—	\$—	\$13,911	\$63,777	\$253,304
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	994	17,587	3,908	17,587	—	—	—	23	207	(701)
Licenses, Permits, and Franchises	—	—	—	—	—	21,650	—	—	20,052	1,730,957
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	241,526
Revenue From Use of Money and Property										
Interest Income	29,483	459	102	459	(125)	14,386	158,566	1,398	1,559	18,734
Rents, Concessions, and Royalties	—	—	—	2,620	13,776	—	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	693,442	224,709	—	15,416	—	—
State	669	459	102	459	88,488	—	—	842,054	348	1,696,370
Other Governmental Agencies	—	—	—	—	4,632,825	—	—	150,397	49,626	9,395
Charges for Current Services	50,211	16,188	—	—	35,700	—	—	—	33,568	13,268
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	7,158,613	—	—	—
Other Revenues	—	150,090	20	1,290	1,756	—	645,508	26,874	993	22,235
Total Revenues	133,298	221,673	12,330	59,305	5,465,862	260,745	7,962,687	1,050,073	170,130	3,985,088
Expenditures										
Salaries, Wages, and Benefits	77,732	7,052	1,627	7,062	3,586,205	193,204	—	428,773	26,410	2,542,260
Services and Supplies	49,661	37,919	8,427	37,919	1,743,617	662,434	3,525,442	134,380	49,810	564,916
Self Insurance - Claims Paid	—	—	—	—	—	—	4,620,818	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	12,256	10,995
Interest Expense	—	—	—	—	—	—	—	—	2,508	3,103
Fixed Assets	—	—	—	—	1,052,448	—	—	—	40,265	23,310
Other Expenditures	—	—	—	—	2,476	—	214,000	566,635	—	807,428
Total Expenditures	127,393	44,971	10,054	44,981	6,384,746	855,638	8,360,260	1,129,788	131,249	3,952,012
Revenues Over (Under) Expenditures	5,905	176,702	2,276	14,324	(918,884)	(594,893)	(397,573)	(79,715)	38,881	33,076
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	3,343,763	—	—	—	—	34,261
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	518	—	14,753	—	1,500	7,561
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	3,344,281	—	14,753	—	1,500	41,822
Revenues/Sources Over (Under) Expenditures/Uses	\$5,905	\$176,702	\$2,276	\$14,324	\$2,425,397	\$(594,893)	\$(382,820)	\$(79,715)	\$40,381	\$74,898

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	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	Zayante Fire Protection District
	Air Pollution Control	Resource Conservation	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Ambulance Service	Fire Protection	Fire Protection	Fire Protection	Fire Protection
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$393,009	\$—	\$—	\$35,111,213	\$—	\$74,244	\$284,102
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	68,942
Property Assessments	—	—	—	—	—	—	—	48,968	16,730	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	956,895	—	180	676
Licenses, Permits, and Franchises	606,020	—	—	—	—	—	—	—	10,801	—
Fines, Forfeits, and Penalties	65,352	—	—	—	—	—	13,078	—	—	—
Revenue From Use of Money and Property										
Interest Income	52,314	76	597	—	2,062	2,780	348,143	22	1,945	2,110
Rents, Concessions, and Royalties	—	—	—	314,867	—	—	54,027	—	7,200	400
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	624,966	144,773	—	7,674	—	—	981,167	—	227	29,007
Other Governmental Agencies	892,383	—	8,250	—	—	—	12,351,172	174,094	—	—
Charges for Current Services	—	—	—	—	31,922	3,516,463	7,542,269	795	—	5,159
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,908	—	—	—	1,376	57,578,428	8,905	—	29,785
Total Revenues	2,241,035	146,757	8,847	715,550	33,984	3,520,619	114,936,392	232,784	111,327	420,181
Expenditures										
Salaries, Wages, and Benefits	—	—	—	—	—	—	97,417,726	—	11,000	229,132
Services and Supplies	2,338,422	141,148	5,149	633,616	—	302,814	23,068,026	235,432	46,106	129,085
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
Debt Service										
Retirement of Long-Term Debt	—	—	—	—	—	—	418,246	—	17,820	71,731
Interest Expense	—	—	—	—	—	—	34,420	—	845	10,642
Fixed Assets	—	—	—	—	—	—	2,244,578	—	—	4,744
Other Expenditures	—	—	—	—	—	242,700	1,962	—	—	661
Total Expenditures	2,338,422	141,148	5,149	633,616	—	545,514	123,184,958	235,432	75,771	445,995
Revenues Over (Under) Expenditures	(97,387)	5,609	3,698	81,934	33,984	2,975,105	(8,248,566)	(2,648)	35,556	(25,814)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	—	—	—	—	—	—	1,290,367	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	30,000	—	—	—	—	65,037	—	—	—
Other Financing (Uses)	—	30,000	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	418,000	15,342,981	—	—	—
Operating Transfers Out	—	—	—	81,934	—	2,137,467	13,592,769	—	—	—
Total Other Financing Sources (Uses)	—	—	—	(81,934)	—	(1,719,467)	3,105,616	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(97,387)	\$5,609	\$3,698	\$—	\$33,984	\$1,255,638	\$(5,142,950)	\$(2,648)	\$35,556	\$(25,814)

Table 10. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order

	Zone 7 Water Agency Flood Control and Water Conservation	State Total
Revenues		
Taxes and Assessments		
Current Secured and Unsecured (1%)	\$5,535,257	\$2,836,201,178
Voter Approved Taxes	—	17,704,339
Property Assessments	—	548,526,225
Special Assessments (Mello/Roos, Mark/Roos)	—	9,335,706
Prior Year and Penalties	209,746	20,071,050
Licenses, Permits, and Franchises	—	168,976,153
Fines, Forfeits, and Penalties	—	30,393,426
Revenue From Use of Money and Property		
Interest Income	328,384	183,025,561
Rents, Concessions, and Royalties	17,459	265,897,832
Intergovernmental		
Federal	—	655,518,291
State	53,229	893,435,060
Other Governmental Agencies	—	559,039,967
Charges for Current Services	3,178,719	1,747,385,315
Self Insurance Contributions and Claim Adjustments	—	3,975,543,874
Other Revenues	21,626	418,626,796
Total Revenues	<u>9,344,420</u>	<u>12,329,680,773</u>
Expenditures		
Salaries, Wages, and Benefits	1,937,436	3,492,998,903
Services and Supplies	2,559,239	4,774,977,317
Self Insurance - Claims Paid	—	2,392,674,158
Debt Service		
Retirement of Long-Term Debt	—	139,900,240
Interest Expense	—	55,576,615
Fixed Assets	—	428,829,355
Other Expenditures	—	785,923,109
Total Expenditures	<u>4,496,675</u>	<u>12,070,879,697</u>
Revenues Over (Under) Expenditures	<u>4,847,745</u>	<u>258,801,076</u>
Financing Sources (Uses)		
Proceeds of Long-Term Debt	—	417,310,439
Inception of Lease Purchase Agreements	—	334,956
Other Financing Sources	—	86,835,282
Other Financing (Uses)	—	232,739,627
Operating Transfers In	—	148,436,225
Operating Transfers Out	—	414,717,751
Total Other Financing Sources (Uses)	<u>—</u>	<u>5,459,524</u>
Revenues/Sources Over (Under) Expenditures/Uses	<u>\$4,847,745</u>	<u>\$264,260,600</u>

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11
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	Anaheim Community Center Authority	Anaheim Public Financing Authority	Anaheim Public Improvement Corporation	Atascadero Unified School District Educational Facilities Corporation	Atwater Public Financing Authority	Avenal Public 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	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	5	512,700	—	—	434,000	—	—	—	115,899	—
Rents, Concessions, and Royalties	—	27,373,820	850,666	2,961,745	1,959,000	94,214,949	1,734,450	2,873,345	—	397,005
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	667,831	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	667,836	27,886,520	850,666	2,961,745	2,393,000	94,214,949	1,734,450	2,873,345	115,899	397,005
Expenditures										
Debt Service										
Retirement of Long-Term Debt	180,000	20,480,000	290,000	1,590,000	—	35,785,000	920,000	2,630,000	230,000	260,000
Interest Expense	487,831	6,893,820	134,306	1,371,745	2,393,000	58,429,949	814,450	243,345	4,361,978	397,005
Fixed Assets	—	—	—	—	—	—	—	—	33,486,315	—
Other Expenditures	—	—	—	106	6,455	—	—	—	—	—
Total Expenditures	667,831	27,373,820	424,306	2,961,851	2,399,455	94,214,949	1,734,450	2,873,345	38,078,293	657,005
Revenues Over (Under) Expenditures	5	512,700	426,360	(106)	(6,455)	—	—	—	(37,962,394)	(260,000)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	2,873,345	10,000,000	—
Operating Transfers Out	—	—	—	—	—	—	—	2,873,345	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	10,000,000	—
Revenues/Sources Over (Under) Expenditures/Uses	\$5	\$512,700	\$426,360	\$(106)	\$(6,455)	\$—	\$—	\$—	\$(27,962,394)	\$(260,000)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Azusa Public Financing Authority	Bald Mountain Fire Protection District	Baldwin Park Financing Authority	Bell Gardens Financing Authority	Bellflower Financing Authority	Bellflower Public Facilities Corporation	Belmont-San Carlos Fire Department	Belvedere-Tiburon Library Agency	Berkeley Joint Powers Financing Authority	Blythe Public Finance Authority
	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Library Services	Financing or Constructing Facilities	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	277,120	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	10,700	—	39,006	—	4,331	—	—	—	1,763,214	348,270
Rents, Concessions, and Royalties	497,996	—	1,214,092	2,442,537	397,649	398,143	—	—	1,205,000	153,407
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,786,949	—	—	—	—	—	—	—	—	—
Total Revenues	3,295,645	—	1,253,098	2,442,537	401,980	398,143	—	277,120	2,968,214	501,677
Expenditures										
Debt Service										
Retirement of Long-Term Debt	635,000	12,967	1,672,000	1,040,000	135,000	290,000	136,857	45,000	1,205,000	210,000
Interest Expense	2,915,959	1,282	568,357	1,402,537	399,919	108,143	33,819	72,675	1,763,214	366,670
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	12,227	—	42,616	—	1,700	59,826	—	9,057	—	14,464
Total Expenditures	3,563,186	14,249	2,282,973	2,442,537	536,619	457,969	170,676	126,732	2,968,214	591,134
Revenues Over (Under) Expenditures	(267,541)	(14,249)	(1,029,875)	—	(134,639)	(59,826)	(170,676)	150,388	—	(89,457)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	3,495,000	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	3,458,403	—	—	—	—
Other Financing Sources	—	—	—	—	—	23,229	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	201,829	—	—	—	—	—	170,676	—	—	—
Operating Transfers Out	—	3,338	—	—	—	—	—	151,649	—	—
Total Other Financing Sources (Uses)	201,829	(3,338)	—	—	—	59,826	170,676	(151,649)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(65,712)	\$(17,587)	\$(1,029,875)	\$—	\$(134,639)	\$—	\$—	\$(1,261)	\$—	\$(89,457)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Bodega Bay Fire Protection District	Bolinas Fire Protection District	Bonita Canyon Public Facilities Financing Authority	Brawley Public Improvement Corporation	Brea Public Financing Authority	Brisbane Public Financing Authority	Buttonwillow Recreation and Park District	California School Facilities Financing Authority	California Transit Financing Authority	Cameron Park Community Services District
	Fire Protection	Fire Protection	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	Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$83,690	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	303,180	—	—	385,896
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	3,094,744	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	4	—	21,046	—	—	46,956	2,671	—	227,483	2,000
Rents, Concessions, and Royalties	—	—	—	248,698	5,976,000	2,876,165	—	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	55	—	—	6,011
Other Governmental Agencies	—	—	—	—	—	—	—	1,085,000	2,800,000	—
Charges for Current Services	—	—	—	—	—	—	—	—	161,718	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	4	83,690	3,115,790	248,698	5,976,000	2,923,121	305,906	1,085,000	3,189,201	393,907
Expenditures										
Debt Service										
Retirement of Long-Term Debt	30,000	11,812	810,000	170,000	2,055,000	1,790,000	60,000	1,085,000	2,800,000	100,000
Interest Expense	79,155	65,833	2,190,824	78,698	3,921,000	1,570,947	248,256	—	228,858	131,664
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	24,128	—	—	50,879	—	—	161,726	—
Total Expenditures	109,155	77,645	3,024,952	248,698	5,976,000	3,411,826	308,256	1,085,000	3,190,584	231,664
Revenues Over (Under) Expenditures	(109,151)	6,045	90,838	—	—	(488,705)	(2,350)	—	(1,383)	162,243
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	9,630,000	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	9,630,000	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	108,587	7,096	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	108,587	7,096	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(564)	\$13,141	\$90,838	\$—	\$—	\$(488,705)	\$(2,350)	\$—	\$(1,383)	\$162,243

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Camp Meeker Recreation and Park District	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	Chowchilla Union High School District Public Improvement Corporation	Chula Vista Public Financing Authority	City and County of San Francisco Redevelopment Financing Authority
	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	Financing or Constructing Facilities	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	5,969,434	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,753	10,276	311,429	—	—	114	—	—	345,157	—
Rents, Concessions, and Royalties	—	162,177	—	4,605,075	—	1,727,796	—	—	5,141,537	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	313,151	—	85,517,303
Charges for Current Services	—	—	—	—	—	—	—	—	39,581	—
Other Revenues	81,795	—	—	—	—	—	—	—	—	—
Total Revenues	83,548	172,453	311,429	4,605,075	5,969,434	1,727,910	—	313,151	5,526,275	85,517,303
Expenditures										
Debt Service										
Retirement of Long-Term Debt	92,702	120,000	5,815,000	3,705,000	4,215,000	2,080,000	141,524	4,005,000	3,640,000	36,479,604
Interest Expense	97,094	55,346	11,014,019	900,075	1,754,434	1,688,145	106,065	340,942	6,508,546	49,037,699
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	76,968	—	—	—	2	17,927	—
Total Expenditures	189,796	175,346	16,829,019	4,682,043	5,969,434	3,768,145	247,589	4,345,944	10,166,473	85,517,303
Revenues Over (Under) Expenditures	(106,248)	(2,893)	(16,517,590)	(76,968)	—	(2,040,235)	(247,589)	(4,032,793)	(4,640,198)	—
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	14,320,000	—	—	—	—
Other Financing Sources	—	—	15,601,042	—	—	—	—	4,354,283	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	323,000	—	—
Operating Transfers In	123,723	—	1,304,277	—	—	—	247,589	—	—	—
Operating Transfers Out	1,885	—	1,304,277	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	121,838	—	15,601,042	—	—	(14,320,000)	247,589	4,031,283	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$15,590	\$(2,893)	\$(916,548)	\$(76,968)	\$—	\$(16,360,235)	\$—	\$(1,510)	\$(4,640,198)	\$—

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	City of Albany Public Facilities Financing Authority	City of Arcata Joint Powers Financing Authority	City of Carmel-By-The-Sea Public Improvement Authority	City of Downey Public Facilities Financing Corporation	City of Fullerton Public Financing Authority	City of Hanford Public Improvement Corporation	City of Industry Public Facilities Authority	City of Jackson Public Financing Authority	City of Live Oak Public Improvement Corporation	City of Manteca Recreational Facilities Inc.
	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	—	85	—	97,185	72	9,108,567	1,870	—	1
Rents, Concessions, and Royalties	283,095	370,366	434,256	699,872	7,110,425	977,241	914,319	351,888	178,623	65,000
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	283,095	370,366	434,341	699,872	7,207,610	977,313	10,022,886	353,758	178,623	65,001
Expenditures										
Debt Service										
Retirement of Long-Term Debt	245,000	227,000	105,000	325,000	3,010,000	656,155	12,310,000	295,000	71,000	50,000
Interest Expense	32,094	143,366	299,341	374,879	2,590,650	315,554	7,456,748	59,500	107,623	14,063
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	18,350	—	—	—	—	7,085	394,745	—	—	—
Total Expenditures	295,444	370,366	404,341	699,879	5,600,650	978,794	20,161,493	354,500	178,623	64,063
Revenues Over (Under) Expenditures	(12,349)	—	30,000	(7)	1,606,960	(1,481)	(10,138,607)	(742)	—	938
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	7,575,000	—	1,730,000	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	7,605,000	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	21,600	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	447,582	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(30,000)	—	1,730,000	—	(425,982)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(12,349)	\$—	\$—	\$(7)	\$3,336,960	\$(1,481)	\$(10,564,589)	\$(742)	\$—	\$938

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	City of Merced Public Financing and Economic Development Authority Financing or Constructing Facilities	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 Public Facilities Financing Authority	City of San Diego/MTDB Authority	City of San Fernando Public Finance Authority	City of San Francisco Downtown Parking 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	Financing or Constructing Facilities	Parking
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	60	35,301	389,729	173,931	9,576	900,516	3,797,130	2	—	—
Rents, Concessions, and Royalties	—	981,238	52,606,068	5,349,925	388,090	—	184,152,778	1,156,322	1,678,620	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	60	1,016,539	52,995,797	5,523,856	397,666	900,516	187,949,908	1,156,324	1,678,620	—
Expenditures										
Debt Service										
Retirement of Long-Term Debt	—	441,722	10,665,000	3,075,000	175,000	—	68,990,000	700,000	1,180,000	825,000
Interest Expense	—	536,238	23,385,797	5,779,686	217,914	900,516	116,723,705	456,324	498,620	359,369
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	10,018	115,784	—	—	—	277,445	—	—	—
Total Expenditures	—	987,978	34,166,581	8,854,686	392,914	900,516	185,991,150	1,156,324	1,678,620	1,184,369
Revenues Over (Under) Expenditures	60	28,561	18,829,216	(3,330,830)	4,752	—	1,958,758	—	—	(1,184,369)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	21,580,000	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	40,525,000	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	1,845,751	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	13,949	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(18,945,000)	—	—	—	1,831,802	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$60	\$28,561	\$(115,784)	\$(3,330,830)	\$4,752	\$—	\$3,790,560	\$—	\$—	\$(1,184,369)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	City of San Francisco Ellis - OFarrell Parking Corporation Parking	City of San Francisco Uptown Parking Corporation Parking	City of Santa Clara Public Facilities Financing Corporation Financing or Constructing Facilities	City of Tulare Public Financing Authority Financing or Constructing Facilities	City of Willits Public Facilities Corporation Financing or Constructing Facilities	Cloverdale Fire Protection District Fire Protection	Coalinga Public Financing Authority Financing or Constructing Facilities	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	163	—	(355)	1,464	71,000	—	63,709	—	—	3,982
Rents, Concessions, and Royalties	—	—	2,292,159	4,741,485	—	—	2,030,520	102,661	523,796	2,319,888
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	158,901	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	10,207,000	—	—	—	—	—	—	—
Total Revenues	163	—	12,657,705	4,742,949	71,000	—	2,094,229	102,661	523,796	2,323,870
Expenditures										
Debt Service										
Retirement of Long-Term Debt	425,000	—	1,560,000	3,085,000	280,000	113,668	1,200,000	75,000	635,000	—
Interest Expense	148,366	—	1,547,710	1,654,624	71,000	29,239	757,744	27,661	749,948	2,319,888
Fixed Assets	—	—	—	—	—	—	—	—	—	366,065
Other Expenditures	—	—	153,489	3,324	—	—	—	—	10,080	1,808,572
Total Expenditures	573,366	—	3,261,199	4,742,948	351,000	142,907	1,957,744	102,661	1,395,028	4,494,525
Revenues Over (Under) Expenditures	(573,203)	—	9,396,506	1	(280,000)	(142,907)	136,485	—	(871,232)	(2,170,655)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	10,630,000	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	911,868	—	—	—	—	—	—
Operating Transfers In	574,910	2,310	—	—	—	142,907	—	—	902,769	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	574,910	2,310	(10,630,000)	(911,868)	—	142,907	—	—	902,769	—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,707	\$2,310	\$(1,233,494)	\$(911,867)	\$(280,000)	\$—	\$136,485	\$—	\$31,537	\$(2,170,655)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Conejo Recreation and Park District Recreation and Park	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	Coronado Financing Authority Financing or Constructing Facilities	Costa Mesa Public Finance Authority Financing or Constructing Facilities	Cosumnes Community Services District Fire Protection	County of Monterey Public Improvement Corporation Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	1,581	8,759	—	22,733	276,056	122	2,662	1,629,041	—	529,196
Rents, Concessions, and Royalties	—	3,791,370	13,698,088	1,511,230	14,271,739	547,185	552,798	3,325,000	—	14,986,990
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	460,780	—	—	—	—	—
Total Revenues	1,581	3,800,129	13,698,088	1,533,963	15,008,575	547,307	555,460	4,954,041	—	15,516,186
Expenditures										
Debt Service										
Retirement of Long-Term Debt	—	2,247,707	5,760,000	570,000	6,185,000	385,000	185,000	3,325,000	47,464	5,975,000
Interest Expense	—	1,497,487	7,938,088	930,390	8,435,172	162,305	180,573	1,703,778	93,784	9,161,040
Fixed Assets	—	37,954	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	2,382	—	—	—	546	182,797	384,589
Total Expenditures	—	3,783,148	13,698,088	1,502,772	14,620,172	547,305	365,573	5,029,324	324,045	15,520,629
Revenues Over (Under) Expenditures	1,581	16,981	—	31,191	388,403	2	189,887	(75,283)	(324,045)	(4,443)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	17,845,000
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	16,800,000
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	1,040,002
Operating Transfers In	—	—	—	—	—	—	—	—	470,223	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	470,223	4,998
Revenues/Sources Over (Under) Expenditures/Uses	\$1,581	\$16,981	\$—	\$31,191	\$388,403	\$2	\$189,887	\$(75,283)	\$146,178	\$555

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	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. 12 (Santa Barbara) Drainage and Drainage Maintenance	County Service Area No. 14 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 17 (San Luis Obispo) Local and Regional Planning or Development	County Service Area No. 3 (Mariposa) Fire Protection	County Service Area R-8 (Contra Costa) Recreation and Park	Countywide Public Finance Authority Financing or Constructing Facilities	Covina Public Financing Authority Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	4,728	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	54	—	—	4	—	—
Revenue From Use of Money and Property										
Interest Income	843,573	38,442	282	103	13	41	4,774	—	—	—
Rents, Concessions, and Royalties	46,229,809	8,427,774	6,286,839	—	—	—	—	—	580,170	2,200,638
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	44	—	—	—	—	—
Other Governmental Agencies	—	—	417,114	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	3	—	—	—	—
Total Revenues	47,073,382	8,466,216	6,704,235	103	4,839	44	4,774	4	580,170	2,200,638
Expenditures										
Debt Service										
Retirement of Long-Term Debt	37,079,810	5,030,000	3,785,000	—	3,000	—	—	—	585,000	870,000
Interest Expense	22,248,329	4,665,646	3,281,324	—	1,450	—	—	—	52,323	1,330,638
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,143,538	—	—	—	—	—	430,670	—	—	—
Total Expenditures	60,471,677	9,695,646	7,066,324	—	4,450	—	430,670	—	637,323	2,200,638
Revenues Over (Under) Expenditures	(13,398,295)	(1,229,430)	(362,089)	103	389	44	(425,896)	4	(57,153)	—
Financing Sources (Uses)										
Proceeds of Refunding Debt	5,535,000	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	135,577	—	—	—	—	—	—	—	—
Operating Transfers In	4,040,631	—	—	—	—	—	430,671	—	—	—
Operating Transfers Out	4,501,525	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	5,074,106	(135,577)	—	—	—	—	430,671	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(8,324,189)	\$(1,365,007)	\$(362,089)	\$103	\$389	\$44	\$4,775	\$4	\$(57,153)	\$—

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Crest Forest Fire Protection District Facilities Corporation	Crestline Village County Water District Water Facilities Corporation	Cucamonga Public Facilities Corporation	Culver City Redevelopment Financing Authority	Cupertino Public Facilities Corporation	Daggett Community Services District	Del Norte County Public Improvement Corporation	Delano Financing Authority	Dinuba Financing Authority	Dixon Public Financing Authority
	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	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	4,268	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	1,846,719
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	335	—	3,953	—	78	—	38	9,465	1,917
Rents, Concessions, and Royalties	—	69,717	8,613,459	—	3,533,000	—	—	—	946,306	407,690
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	74	—	—	—	—
Other Governmental Agencies	—	—	—	5,273,333	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	484,020	—	—	—
Total Revenues	—	70,052	8,613,459	5,277,286	3,533,000	4,420	484,020	38	955,771	2,256,326
Expenditures										
Debt Service										
Retirement of Long-Term Debt	—	45,000	3,834,286	4,325,000	1,500,000	4,000	180,000	—	290,000	1,335,000
Interest Expense	—	25,063	8,613,459	1,207,938	2,032,464	2,200	304,030	—	714,705	562,187
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	610	—	—	—	—	—	—	20,305	15,005
Total Expenditures	—	70,673	12,447,745	5,532,938	3,532,464	6,200	484,030	—	1,025,010	1,912,192
Revenues Over (Under) Expenditures	—	(621)	(3,834,286)	(255,652)	536	(1,780)	(10)	38	(69,239)	344,134
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	233,644	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	210,319	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(233,644)	—	—	—	—	—	—	(210,319)	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(233,644)	\$(621)	\$(3,834,286)	\$(255,652)	\$536	\$(1,780)	\$(10)	\$(210,281)	\$(69,239)	\$344,134

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Dixon Public Improvement Corporation	East Bay Regional Park District	East Bay State Building Authority	East Valley Public Facilities Corporation	East Valley Water District Financing Authority	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
	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	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	27,541,602	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	150,277	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	(105)	113,663	102,199	135,317	600,339	168	56	962	78,143	299,888
Rents, Concessions, and Royalties	26,701	—	9,668,824	—	—	1,703,756	—	—	1,900,100	12,050,430
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	346,938	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	26,596	28,152,480	9,771,023	135,317	600,339	1,703,924	56	962	1,978,243	12,350,318
Expenditures										
Debt Service										
Retirement of Long-Term Debt	30,000	27,715,000	7,537,000	5,935,000	—	670,000	—	226,843	1,520,000	4,965,000
Interest Expense	23,250	6,928,134	2,035,247	135,317	600,339	1,030,037	—	166,129	591,613	8,530,856
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	48,215	—	—	—	10,505	137,519	1,813	—	631,354
Total Expenditures	53,250	34,691,349	9,572,247	6,070,317	600,339	1,710,542	137,519	394,785	2,111,613	14,127,210
Revenues Over (Under) Expenditures	(26,654)	(6,538,869)	198,776	(5,935,000)	—	(6,618)	(137,463)	(393,823)	(133,370)	(1,776,892)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	25,485,000
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	1,167,200	316	—	—	—	—	422,633	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	1,167,200	316	—	—	—	—	422,633	—	25,485,000
Revenues/Sources Over (Under) Expenditures/Uses	\$(26,654)	\$(5,371,669)	\$199,092	\$(5,935,000)	\$—	\$(6,618)	\$(137,463)	\$28,810	\$(133,370)	\$23,708,108

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Emeryville Public Financing Authority	Encina Financing Joint Powers Authority	Eureka Public Financing Authority	Farmington Fire Protection District	Financing Authority of the City of Redondo Beach	Folsom Public Financing Authority	Fontana Public Financing Authority	Fortuna Public Improvement Corporation	Fowler Public Financing Authority	Fremont Public Financing Authority
	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	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	54,133	7,641	—	674,793	2,077	—	—	21,026	157,611
Rents, Concessions, and Royalties	1,232,644	3,076,443	678,343	—	301,507	6,665,101	16,241,978	—	487,683	6,565,372
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	1,103,030	—	20	—	—
Total Revenues	1,232,644	3,130,576	685,984	—	976,300	7,770,208	16,241,978	20	508,709	6,722,983
Expenditures										
Debt Service										
Retirement of Long-Term Debt	745,000	3,535,000	—	—	725,000	7,680,000	5,640,000	—	—	3,625,000
Interest Expense	491,945	263,041	1,286,804	—	344,533	7,380,175	10,601,978	—	233,492	3,021,016
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	1,406,243	—	200,696	199,649	—	20	320,025	—
Total Expenditures	1,236,945	3,798,041	2,693,047	—	1,270,229	15,259,824	16,241,978	20	553,517	6,646,016
Revenues Over (Under) Expenditures	(4,301)	(667,465)	(2,007,063)	—	(293,929)	(7,489,616)	—	—	(44,808)	76,967
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	4,285,821	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	4,190,000	—
Other Financing Sources	—	—	292,935	—	—	23,180,000	—	—	—	—
Other Financing (Uses)	—	—	105,820	—	—	—	—	—	—	—
Operating Transfers In	—	721,598	—	—	—	—	—	—	—	—
Operating Transfers Out	—	721,598	—	119,345	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	187,115	(119,345)	—	23,180,000	—	—	95,821	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(4,301)	\$(667,465)	\$(1,819,948)	\$(119,345)	\$(293,929)	\$15,690,384	\$—	\$—	\$51,013	\$76,967

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Fresno County Financing Authority	Fresno Joint Powers Financing Authority	Fresno Metropolitan Flood Control District	Fulton-EI Camino Recreation and Park District	Galt Capital Improvements Authority	Galt Middle School JPA	Gateway Improvement Authority	Gateway Refinancing Authority	Gilroy Unified School District School Building Corporation	Glendora Public Finance Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	432,605	—	203,229	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	22,653	64,360	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	252,327	27,887	—	12,430	4,587	—	—	1,367	—
Rents, Concessions, and Royalties	7,358,159	22,754,351	—	—	—	—	—	—	4,202,816	3,303,750
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	735,000	266,678	913,135	935,510	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	7,358,159	23,006,678	27,887	432,605	747,430	474,494	935,788	999,870	4,204,183	3,303,750
Expenditures										
Debt Service										
Retirement of Long-Term Debt	3,825,000	10,926,200	2,509,078	248,000	735,000	390,000	340,000	340,000	3,725,000	2,230,000
Interest Expense	3,533,159	15,341,182	898,921	14,173	—	56,160	595,510	594,060	477,816	1,073,750
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	7,676,775	—	—	—	—	—	70,710	1,367	—
Total Expenditures	7,358,159	33,944,157	3,407,999	262,173	735,000	446,160	935,510	1,004,770	4,204,183	3,303,750
Revenues Over (Under) Expenditures	—	(10,937,479)	(3,380,112)	170,432	12,430	28,334	278	(4,900)	—	—
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	13,243,726	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	5,084,069	—	—	—	—	940,407	—	—
Operating Transfers Out	—	—	—	170,432	—	16,349	—	940,407	—	—
Total Other Financing Sources (Uses)	—	(13,243,726)	5,084,069	(170,432)	—	(16,349)	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$(24,181,205)	\$1,703,957	\$—	\$12,430	\$11,985	\$278	\$(4,900)	\$—	\$—

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Golden West Schools Financing Authority Financing or Constructing Facilities	Governments of Livermore Financing Authority Financing or Constructing Facilities	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	3,726	5,837,236	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	27	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	21	—	989	310,831	—	17	30,359	54,060	—	—
Rents, Concessions, and Royalties	1,998,930	—	—	—	—	—	3,936,610	1,084,599	108,250	2,064,638
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	59	82,997	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	1,816,739	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	1,998,951	—	4,801	6,231,064	1,816,739	17	3,966,969	1,138,659	108,250	2,064,638
Expenditures										
Debt Service										
Retirement of Long-Term Debt	1,100,000	—	5,000	205,000	170,000	155,000	2,330,000	1,475,000	60,000	1,190,000
Interest Expense	898,940	—	4,770	6,647,828	1,646,739	70,375	1,636,969	874,370	48,250	874,638
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	51,641	—	—	86,739	2,474	—	—
Total Expenditures	1,998,940	—	9,770	6,904,469	1,816,739	225,375	4,053,708	2,351,844	108,250	2,064,638
Revenues Over (Under) Expenditures	11	—	(4,969)	(673,405)	—	(225,358)	(86,739)	(1,213,185)	—	—
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	1,428,990	—	—	—	—	—	—
Operating Transfers In	—	1	—	—	—	225,375	—	1,213,185	—	—
Operating Transfers Out	—	1	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	(1,428,990)	—	225,375	—	1,213,185	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$11	\$—	\$(4,969)	\$(2,102,395)	\$—	\$17	\$(86,739)	\$—	\$—	\$—

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Huntington Beach Public Financing Authority	Indian Valley Recreation and Park District	Indio Public Financing Authority	Inland Empire Public Facilities Corporation	Intercommunity Hospital Financing Authority	Inyo-Kern Schools Financing Authority	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
	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	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	135,380	—	—	2,141,572	—	23	33,016,000	3,935,000	650	416,999
Rents, Concessions, and Royalties	6,081,837	—	1,581,972	37,664,881	5,088,000	—	—	3,745,000	4,427,594	—
Intergovernmental										
Federal	—	100,000	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	2,293,295	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	(214,587)	—	—	—	—	—	—
Total Revenues	6,217,217	100,000	1,581,972	39,591,866	5,088,000	2,293,318	33,016,000	7,680,000	4,428,244	416,999
Expenditures										
Debt Service										
Retirement of Long-Term Debt	3,530,000	—	825,000	76,510,000	3,130,000	120,000	23,000,000	3,745,000	970,000	235,000
Interest Expense	2,575,321	—	1,581,972	31,246,319	1,958,000	2,173,295	32,113,000	3,935,000	3,477,382	423,883
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	281,000	100,000	—	4,985,547	—	—	—	—	—	—
Total Expenditures	6,386,321	100,000	2,406,972	112,741,866	5,088,000	2,293,295	55,113,000	7,680,000	4,447,382	658,883
Revenues Over (Under) Expenditures	(169,104)	—	(825,000)	(73,150,000)	—	23	(22,097,000)	—	(19,138)	(241,884)
Financing Sources (Uses)										
Proceeds of Refunding Debt	14,745,000	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	15,966,507	—	—	—	—	—	—	—	—	—
Other Financing Sources	706,620	—	—	1,447,041	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	5,144,376	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(514,887)	—	—	(3,697,335)	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(683,991)	\$—	\$(825,000)	\$(76,847,335)	\$—	\$23	\$(22,097,000)	\$—	\$(19,138)	\$(241,884)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Lake Elsinore Public Finance Authority	Lake Elsinore Recreation Authority	Lawndale Public Financing Authority	Lemoore Financing Authority	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
	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	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	—	105,376	38,491	—	492,908	33	339,159	6,495,878	105,117
Rents, Concessions, and Royalties	6,107,323	408,657	—	—	4,570,313	51,421,154	54,957,796	—	15,225,331	9,997,131
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	19,133,049	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	6,107,323	408,657	105,376	19,171,540	4,570,313	51,914,062	54,957,829	339,159	21,721,209	10,102,248
Expenditures										
Debt Service										
Retirement of Long-Term Debt	3,495,000	375,000	—	950,000	3,285,000	29,905,000	41,190,000	25,375,000	9,916,096	19,880,000
Interest Expense	5,601,477	35,057	—	1,029,367	1,180,109	22,038,256	13,781,585	10,514,544	5,834,529	2,645,960
Fixed Assets	—	—	2,584,062	—	—	—	—	—	—	—
Other Expenditures	720,561	800	—	783,097	517,541	154,601	31	—	—	198,524
Total Expenditures	9,817,038	410,857	2,584,062	2,762,464	4,982,650	52,097,857	54,971,616	35,889,544	15,750,625	22,724,484
Revenues Over (Under) Expenditures	(3,709,715)	(2,200)	(2,478,686)	16,409,076	(412,337)	(183,795)	(13,787)	(35,550,385)	5,970,584	(12,622,236)
Financing Sources (Uses)										
Proceeds of Refunding Debt	29,435,000	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	28,255,000	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	1,670,000	—	—	36,168,074	—	278,523
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	1,180,000	—	—	—	1,670,000	—	—	36,168,074	—	278,523
Revenues/Sources Over (Under) Expenditures/Uses	\$(2,529,715)	\$(2,200)	\$(2,478,686)	\$16,409,076	\$1,257,663	\$(183,795)	\$(13,787)	\$617,689	\$5,970,584	\$(12,343,713)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Marin County Open Space District	Marin Emergency Radio Authority	Marinwood Community Services District	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
	Recreation and Park	Governmental Services	Fire Protection	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	618,968	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	2,661	62,681	103	—	25	31,438	250,417	—	13,022	102,444
Rents, Concessions, and Royalties	—	—	—	—	1,980,172	110,000	—	594,923	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	2,073,750	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	621,629	2,136,431	103	—	1,980,197	141,438	250,417	594,923	13,022	102,444
Expenditures										
Debt Service										
Retirement of Long-Term Debt	252,000	123,937	—	324,201	720,000	110,000	1,884,834	3,155,000	—	3,125,000
Interest Expense	317,620	753,135	—	10,871	1,260,234	25,349	929,945	594,923	2,200,214	4,508,035
Fixed Assets	—	846,918	—	—	—	—	—	—	4,731,009	—
Other Expenditures	39,340	—	—	—	—	—	5,003	—	6,179,910	—
Total Expenditures	608,960	1,723,990	—	335,072	1,980,234	135,349	2,819,782	3,749,923	13,111,133	7,633,035
Revenues Over (Under) Expenditures	12,669	412,441	103	(335,072)	(37)	6,089	(2,569,365)	(3,155,000)	(13,098,111)	(7,530,591)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	12,513,250	7,520,944
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	335,072	—	—	950,100	—	—	—
Operating Transfers Out	—	54,835	—	—	—	—	53,096	—	—	—
Total Other Financing Sources (Uses)	—	(54,835)	—	335,072	—	—	897,004	—	12,513,250	7,520,944
Revenues/Sources Over (Under) Expenditures/Uses	\$12,669	\$357,606	\$103	\$—	\$(37)	\$6,089	\$(1,672,361)	\$(3,155,000)	\$(584,861)	\$(9,647)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Mission Viejo Community Development Financing Authority Financing or Constructing Facilities	Modesto Irrigation District Financing Authority Financing or Constructing Facilities	Monte Vista County Water District Facilities Corporation Financing or Constructing Facilities	Monterey County Financing Authority Financing or Constructing Facilities	Monterey County Water Resource Agency Flood Control and Water Conservation	Moreno Valley Public Facilities Financing Corporation Financing or Constructing Facilities	Morgan Hill Wastewater Facilities Financing Corporation Financing or Constructing Facilities	Mount San Jacinto Winter Park Corporation Financing or Constructing Facilities	Mountain House Community Services District Local and Regional Planning or Development	Mountain View Shoreline Regional Park Community Recreation and Park
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	181,686	1,443,871	—	—	911	—	—	39,211	15,711	—
Rents, Concessions, and Royalties	3,022,978	9,349,657	176,072	2,133,795	—	5,082,025	158,578	—	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	1,828,155	—
Other Revenues	(5,821)	—	2,477	—	—	—	—	—	—	—
Total Revenues	3,198,843	10,793,528	178,549	2,133,795	911	5,082,025	158,578	39,211	1,843,866	—
Expenditures										
Debt Service										
Retirement of Long-Term Debt	1,620,000	3,605,000	—	550,000	—	4,875,000	225,000	455,000	180,166	3,215,000
Interest Expense	1,304,365	11,205,895	176,072	1,586,913	—	13,339	158,578	388,973	—	1,726,000
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	260,902	—	—	72,246	—	10,940	—	—
Total Expenditures	2,924,365	14,810,895	436,974	2,136,913	—	4,960,585	383,578	854,913	180,166	4,941,000
Revenues Over (Under) Expenditures	274,478	(4,017,367)	(258,425)	(3,118)	911	121,440	(225,000)	(815,702)	1,663,700	(4,941,000)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	3,272,000	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	3,272,000	—	—	—	—
Other Financing Sources	—	45,746,522	—	—	—	1,060,505	—	828,061	—	—
Other Financing (Uses)	978,483	—	9,900,000	—	—	—	—	—	—	—
Operating Transfers In	—	—	10,158,425	—	—	—	—	—	—	4,941,000
Operating Transfers Out	—	—	—	29,253,195	—	—	—	—	223,652	—
Total Other Financing Sources (Uses)	(978,483)	45,746,522	258,425	(29,253,195)	—	1,060,505	—	828,061	(223,652)	4,941,000
Revenues/Sources Over (Under) Expenditures/Uses	\$(704,005)	\$41,729,155	\$—	\$(29,256,313)	\$911	\$1,181,945	\$(225,000)	\$12,359	\$1,440,048	\$—

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Napa County Flood Protection and Watershed Authority Financing or Constructing Facilities	Napa County Public Improvement Corporation Financing or Constructing Facilities	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 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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	30,316	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	13	32	9	—	94	11,287	2,686	221,092	—	74,629
Rents, Concessions, and Royalties	—	—	332,504	214,833	—	—	—	615,000	1,575,641	—
Intergovernmental										
Federal	—	—	—	—	—	1,485,906	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	6,344,608	—	—	—	1,113	—	—	—	—	—
Total Revenues	6,344,621	32	332,513	214,833	31,523	1,497,193	2,686	836,092	1,575,641	74,629
Expenditures										
Debt Service										
Retirement of Long-Term Debt	3,865,000	2,545,000	165,000	115,043	48,000	3,990,000	310,000	615,000	715,000	12,660,000
Interest Expense	1,574,435	1,355,638	124,594	214,727	7,835	784,267	25,463	221,966	860,641	4,399,413
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	8,200	7,544	42,235	—	—	8,522	742	—	—	—
Total Expenditures	5,447,635	3,908,182	331,829	329,770	55,835	4,782,789	336,205	836,966	1,575,641	17,059,413
Revenues Over (Under) Expenditures	896,986	(3,908,150)	684	(114,937)	(24,312)	(3,285,596)	(333,519)	(874)	—	(16,984,784)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	3,646,200	—	—	—	4,208,612	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	26,349	—	—	445,936	—	16,197,202
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	3,646,200	—	—	26,349	4,208,612	—	445,936	—	16,197,202
Revenues/Sources Over (Under) Expenditures/Uses	\$896,986	\$(261,950)	\$684	\$(114,937)	\$2,037	\$923,016	\$(333,519)	\$445,062	\$—	\$(787,582)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Oceanside Building Authority District	Oceanside Public Financing 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	Pajaro/Sunny Mesa Community Services District	Palmdale Civic Authority	Palo Alto Public Improvement Corporation
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	561,537	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	600	—	202,414	1,671,460	—	1,009	3,069	755	135,943	3,062
Rents, Concessions, and Royalties	802,423	10,273,666	2,397,588	80,849,878	28,404,375	—	—	—	5,713,426	1,189,719
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	1,226,358	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	803,023	10,273,666	2,600,002	82,521,338	28,404,375	562,546	3,069	755	7,075,727	1,192,781
Expenditures										
Debt Service										
Retirement of Long-Term Debt	400,000	3,215,000	693,940	64,940,000	191,760,000	365,000	1,462,658	—	3,335,000	870,000
Interest Expense	395,775	2,128,946	1,906,060	14,894,551	28,404,375	45,719	2,973,477	—	5,520,509	395,180
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	2,445,943	—	—	—	—	—	—
Total Expenditures	795,775	5,343,946	2,600,000	82,280,494	220,164,375	410,719	4,436,135	—	8,855,509	1,265,180
Revenues Over (Under) Expenditures	7,248	4,929,720	2	240,844	(191,760,000)	151,827	(4,433,066)	755	(1,779,782)	(72,399)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	311,665,000	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	20	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	202,412	93,678,201	—	—	4,436,489	—	—	—
Operating Transfers Out	—	—	202,412	93,678,201	—	151,827	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	311,665,000	(151,827)	4,436,489	—	20	—
Revenues/Sources Over (Under) Expenditures/Uses	\$7,248	\$4,929,720	\$2	\$240,844	\$119,905,000	\$—	\$3,423	\$755	\$(1,779,762)	\$(72,399)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Palos Verdes Library District	Parking Authority of the City of Hawthorne	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
	Library Services	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	1,276,933	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	993,111	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	7,038	572	309,626	124,675	—	7,873,009	602	202	—	9,228,993
Rents, Concessions, and Royalties	—	—	5,427,789	—	270,113	—	432,406	4,909,794	—	8,985,077
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	8,570	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	46,415	3,893,714	—	51,510	—	—	—	—
Total Revenues	1,292,541	993,683	5,783,830	4,018,389	270,113	7,924,519	433,008	4,909,996	—	18,214,070
Expenditures										
Debt Service										
Retirement of Long-Term Debt	895,000	445,000	6,196,231	9,241,099	185,000	3,590,000	250,000	—	92,761	4,050,000
Interest Expense	346,535	503,982	5,522,412	5,205,245	85,113	7,498,588	182,406	4,909,903	576,610	18,046,680
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	3,089	9,971	—	3,654,279	—	616,411	2,750	472	—	6,066
Total Expenditures	1,244,624	958,953	11,718,643	18,100,623	270,113	11,704,999	435,156	4,910,375	669,371	22,102,746
Revenues Over (Under) Expenditures	47,917	34,730	(5,934,813)	(14,082,234)	—	(3,780,480)	(2,148)	(379)	(669,371)	(3,888,676)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	5,016,305	11,124,833	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	2,140	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	669,371	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	5,016,305	11,124,833	—	(2,140)	—	—	669,371	—
Revenues/Sources Over (Under) Expenditures/Uses	\$47,917	\$34,730	\$(918,508)	\$(2,957,401)	\$—	\$(3,780,480)	\$(4,288)	\$(379)	\$—	\$(3,888,676)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Porterville Schools Improvement Corporation Financing or Constructing Facilities	Rancho Canada Financing Authority Financing or Constructing Facilities	Rancho Cordova Financing Corporation Financing or Constructing Facilities	Rancho Simi Recreation and Park District Recreation and Park	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	60,320	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	80,861	—	3,187	2,757	732	72	—	114,101	34	—
Rents, Concessions, and Royalties	—	—	1,949,987	—	—	—	8,765,731	6,902,650	323,681	290,072
Intergovernmental										
Federal	1,276,889	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	1,862,063	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,373,217	—	—	—	—	—	—	—	—	—
Total Revenues	2,730,967	—	1,953,174	2,757	61,052	72	8,765,731	8,878,814	323,715	290,072
Expenditures										
Debt Service										
Retirement of Long-Term Debt	555,000	225,000	765,000	—	50,000	475,000	5,600,000	4,870,000	—	185,000
Interest Expense	1,029,613	320,268	1,180,878	—	10,320	33,395	3,165,731	3,931,407	323,681	105,072
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	1,870	795,791	—	—	—	—	6,818	—	—
Total Expenditures	1,584,613	547,138	2,741,669	—	60,320	508,395	8,765,731	8,808,225	323,681	290,072
Revenues Over (Under) Expenditures	1,146,354	(547,138)	(788,495)	2,757	732	(508,323)	—	70,589	34	—
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	959,350	546,791	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	508,395	—	43,511	—	—
Operating Transfers Out	—	—	—	—	—	—	—	43,511	—	—
Total Other Financing Sources (Uses)	959,350	546,791	—	—	—	508,395	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$2,105,704	\$(347)	\$(788,495)	\$2,757	\$732	\$72	\$—	\$70,589	\$34	\$—

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Richmond Joint Powers Financing Authority	Ripon Consolidated Fire Protection District	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
	Financing or Constructing Facilities	Fire Protection	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	85,020	—	18,064,077	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	5,507,723
Prior Year and Penalties	—	—	—	—	—	—	2,633	—	—	—
Revenue From Use of Money and Property										
Interest Income	261,430	—	8	19,710,606	15,256,374	52,784	—	—	37,092	—
Rents, Concessions, and Royalties	6,087,916	—	1,344,058	987,448	6,425,000	34,107,293	—	86,385	—	85,866,100
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	12,861,067	—	—	—	—	—	—	—	—	—
Total Revenues	19,210,413	—	1,344,066	20,698,054	21,681,374	34,160,077	87,653	86,385	18,101,169	91,373,823
Expenditures										
Debt Service										
Retirement of Long-Term Debt	3,645,000	125,000	1,070,000	8,110,000	6,425,000	72,835,000	55,000	55,000	3,080,000	42,565,000
Interest Expense	17,797,149	3,200	274,058	20,166,866	15,256,374	16,903,976	31,385	31,385	8,719,926	48,808,823
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	25,224	—	8	2,695	—	12,408	—	—	112,435	—
Total Expenditures	21,467,373	128,200	1,344,066	28,279,561	21,681,374	89,751,384	86,385	86,385	11,912,361	91,373,823
Revenues Over (Under) Expenditures	(2,256,960)	(128,200)	—	(7,581,507)	—	(55,591,307)	1,268	—	6,188,808	—
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	55,845,000	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	279,741	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	23,834,598	61,658	—	—	—	—	—	—	779,825	—
Operating Transfers Out	23,834,598	—	—	—	—	—	—	—	6,988,689	—
Total Other Financing Sources (Uses)	—	61,658	—	—	—	55,565,259	—	—	(6,208,864)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(2,256,960)	\$(66,542)	\$—	\$(7,581,507)	\$—	\$(26,048)	\$1,268	\$—	\$(20,056)	\$—

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Sacramento County Public Facilities Corporation	Sacramento County Public Financing Authority	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
	Financing or Constructing Facilities	Financing or Constructing Facilities	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	737,718	571	—	27,919	100,611	32,091,760	24,215	973,558	127,504	248,726
Rents, Concessions, and Royalties	—	6,392,111	195,070,986	807,106	—	2,633,136	4,912,422	2,365,000	4,615,765	35,645,811
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	1,883,405	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	59,640,604	—	—	—	—	—	—	—	—	—
Total Revenues	60,378,322	6,392,682	195,070,986	835,025	100,611	34,724,896	4,936,637	3,338,558	6,626,674	35,894,537
Expenditures										
Debt Service										
Retirement of Long-Term Debt	16,775,000	1,675,000	16,100,000	175,000	1,225,000	39,685,000	2,725,000	2,365,000	4,115,000	24,775,000
Interest Expense	15,583,063	4,717,643	72,105,986	234,256	2,770,462	32,792,124	2,100,127	1,000,244	4,200,954	11,578,556
Fixed Assets	—	—	—	42,942	—	170	—	—	—	—
Other Expenditures	28,904,451	—	—	11,845	—	1,204,899	—	—	509,773	—
Total Expenditures	61,262,514	6,392,643	88,205,986	464,043	3,995,462	73,682,193	4,825,127	3,365,244	8,825,727	36,353,556
Revenues Over (Under) Expenditures	(884,192)	39	106,865,000	370,982	(3,894,851)	(38,957,297)	111,510	(26,686)	(2,199,053)	(459,019)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	21,681,553	—
Payment to Refunded Debt Escrow Agent	—	—	106,865,000	—	—	—	—	—	20,558,121	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	799,629	—
Operating Transfers In	—	—	—	—	22,156	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	24,982	—	—	—
Total Other Financing Sources (Uses)	—	—	(106,865,000)	—	22,156	—	(24,982)	—	323,803	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(884,192)	\$39	\$—	\$370,982	\$(3,872,695)	\$(38,957,297)	\$86,528	\$(26,686)	\$(1,875,250)	\$(459,019)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	San Diego Facilities and Equipment Leasing Corporation	San Diego Regional Building Authority	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	San Ramon Valley Unified District Joint Powers Financing Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	2,144,133	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	48	385,272	12,729	610,672	(38,302)	62,635	640,422	55,090	2,472	2,030
Rents, Concessions, and Royalties	4,099,458	4,020,898	—	13,934,970	41,522,947	6,977,534	30,167,456	4,906,760	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	108	140,157	—	—	79	—	—	—
Total Revenues	4,099,506	4,406,170	2,156,970	14,685,799	41,484,645	7,040,169	30,807,957	4,961,850	2,472	2,030
Expenditures										
Debt Service										
Retirement of Long-Term Debt	3,905,000	2,530,000	—	9,815,000	6,735,000	4,790,000	11,855,000	3,010,000	1,713,212	—
Interest Expense	382,644	8,255,150	2,970,551	10,834,375	25,005,816	2,400,395	18,561,196	4,496,744	698,203	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	288,220	—	21,428	140,157	1,640,000	6,750	3,074,945	39,054	—	3,215,296
Total Expenditures	4,575,864	10,785,150	2,991,979	20,789,532	33,380,816	7,197,145	33,491,141	7,545,798	2,411,415	3,215,296
Revenues Over (Under) Expenditures	(476,358)	(6,378,980)	(835,009)	(6,103,733)	8,103,829	(156,976)	(2,683,184)	(2,583,948)	(2,408,943)	(3,213,266)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	19,260,000	—	—	30,985,000	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	18,774,207	—	—	—	—	—	—	—	—
Other Financing Sources	—	1,236,860	—	6,216,476	—	—	—	—	—	—
Other Financing (Uses)	50,924	3,785,750	—	—	703,970	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	2,408,444	—
Operating Transfers Out	—	—	102,217	—	24,440,830	—	—	1,636,486	—	—
Total Other Financing Sources (Uses)	(50,924)	(2,063,097)	(102,217)	6,216,476	5,840,200	—	—	(1,636,486)	2,408,444	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(527,282)	\$(8,442,077)	\$(937,226)	\$112,743	\$13,944,029	\$(156,976)	\$(2,683,184)	\$(4,220,434)	\$(499)	\$(3,213,266)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Sanger Public Financing Authority	Santa Ana Financing Authority	Santa Barbara County Finance Corporation, Inc.	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
	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	Governmental Services	Financing or Constructing Facilities	Cemetery
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	381	6,268,900	133,940	—	109,228	345,473	—	798	—	257
Rents, Concessions, and Royalties	1,194,313	3,729,568	6,638,516	34,154,829	207,242	—	3,221,788	—	350,534	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	6,843,101	—	—	—	—	—	429,988	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	305,586	—	—	—	—	—	—	—
Total Revenues	1,194,694	16,841,569	7,078,042	34,154,829	316,470	345,473	3,221,788	430,786	350,534	257
Expenditures										
Debt Service										
Retirement of Long-Term Debt	330,000	72,480,000	5,315,000	33,130,000	4,800,000	9,280,000	1,470,472	270,000	146,681	80,000
Interest Expense	864,313	13,021,229	3,875,164	34,154,829	109,228	7,136,250	1,751,315	151,053	238,635	63,650
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	41,591	51,552	148,171	—	207,242	—	—	—	231,319	2,030
Total Expenditures	1,235,904	85,552,781	9,338,335	67,284,829	5,116,470	16,416,250	3,221,787	421,053	616,635	145,680
Revenues Over (Under) Expenditures	(41,210)	(68,711,212)	(2,260,293)	(33,130,000)	(4,800,000)	(16,070,777)	1	9,733	(266,101)	(145,423)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	6,827,097	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	7,692,804	—
Other Financing Sources	—	—	—	—	—	—	—	—	290,498	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	20,368,000	—	15,879,442	—	—	—	150,000
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	20,368,000	—	15,879,442	—	—	(575,209)	150,000
Revenues/Sources Over (Under) Expenditures/Uses	\$(41,210)	\$(68,711,212)	\$(2,260,293)	\$(12,762,000)	\$(4,800,000)	\$(191,335)	\$1	\$9,733	\$(841,310)	\$4,577

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Santa Maria-Bonita Capital Facilities Corporation Financing or Constructing Facilities	Santa Ynez Valley Union High School Building Corporation Financing or Constructing Facilities	Saratoga Fire Protection District Fire Protection	Scotts Valley Public Financing Authority Financing or Constructing Facilities	Scotts Valley Water District Public Facilities Corporation Financing or Constructing Facilities	Shasta Joint Powers Financing Authority Financing or Constructing Facilities	Sierra Madre Financing Authority Financing or Constructing Facilities	Sierra Valley Hospital Financing Authority Financing or Constructing Facilities	Simi Valley Public Financing Authority Financing or Constructing Facilities	Sonoma County Water Agency Flood Control and Water Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$320,515	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	9,952	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	18	16,156	946	8,385	89	945	—	—	—	2,107,971
Rents, Concessions, and Royalties	1,676,555	287,866	—	423,705	397,519	4,105,679	1,243,595	167,092	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	1,493	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	1,676,573	304,022	332,906	432,090	397,608	4,106,624	1,243,595	167,092	—	2,107,971
Expenditures										
Debt Service										
Retirement of Long-Term Debt	700,000	155,000	230,000	110,568	185,000	2,300,000	580,000	75,000	695,000	2,842,644
Interest Expense	976,555	149,021	64,305	313,138	397,591	2,375,302	663,595	92,092	256,881	3,442,928
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	805	—	12,307	792	—	—	8,291	—
Total Expenditures	1,676,555	304,021	295,110	423,706	594,898	4,676,094	1,243,595	167,092	960,172	6,285,572
Revenues Over (Under) Expenditures	18	1	37,796	8,384	(197,290)	(569,470)	—	—	(960,172)	(4,177,601)
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	959,497	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	—	—	—	—	—	959,497	—
Revenues/Sources Over (Under) Expenditures/Uses	\$18	\$1	\$37,796	\$8,384	\$(197,290)	\$(569,470)	\$—	\$—	\$(675)	\$(4,177,601)

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Sonora Public Financing Authority	South Coast Air Quality Management District	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	Taft Public Financing Authority
	Financing or Constructing Facilities	Air Pollution Control	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	125,486	—	27,657	281,116	(398)	1,102	287,254	9,303	2,878
Rents, Concessions, and Royalties	—	—	7,152,656	10,092,991	3,920,475	—	636,442	10,569,968	1,260,539	2,040,329
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	2,000	—	—	—	—	—	—
Total Revenues	—	125,486	7,152,656	10,122,648	4,201,591	(398)	637,544	10,857,222	1,269,842	2,043,207
Expenditures										
Debt Service										
Retirement of Long-Term Debt	125,000	2,055,000	4,070,000	2,490,001	7,050,000	863,320	245,000	7,721,640	950,000	1,250,000
Interest Expense	56,125	945,000	3,082,656	5,180,297	4,045,286	136,632	909,155	3,483,976	324,832	633,092
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	2,299,918	(127,706)	—	26,921	—	—	4,850
Total Expenditures	181,125	3,000,000	7,152,656	9,970,216	10,967,580	999,952	1,181,076	11,205,616	1,274,832	1,887,942
Revenues Over (Under) Expenditures	(181,125)	(2,874,514)	—	152,432	(6,765,989)	(1,000,350)	(543,532)	(348,394)	(4,990)	155,265
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	315,909	396,023	—	—	—
Operating Transfers In	181,125	—	—	274,083	—	1,394,912	—	—	—	—
Operating Transfers Out	—	—	—	2,474,673	—	—	—	—	—	—
Total Other Financing Sources (Uses)	181,125	—	—	(2,200,590)	—	1,079,003	(396,023)	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$(2,874,514)	\$—	\$(2,048,158)	\$(6,765,989)	\$78,653	\$(939,555)	\$(348,394)	\$(4,990)	\$155,265

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Tahoe City Public Utility District	Tahoe City Public Utility District Public Facilities Finance Corporation	Tahoe-Truckee Unified School District Financing Corporation	Tehachapi City Financing Corporation	Temecula Community Services District	The California Special District Association Finance Corporation	The La Quinta Financing Authority	The Visalia Financing Corporation	Thousand Oaks Public Financing Authority	Torrance Public Financing Authority
	Recreation and Park	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
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$742,170	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(465)	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	—	—	52,554	—	245	—	—	—	4,605	58,999
Rents, Concessions, and Royalties	—	1	—	286,010	—	174,314	6,594,464	1,084,221	1,157,074	4,518,116
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	7,742	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	5,572	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	755,019	1	52,554	286,010	245	174,314	6,594,464	1,084,221	1,161,679	4,577,115
Expenditures										
Debt Service										
Retirement of Long-Term Debt	600,139	—	1,565,000	1,949,600	285,000	60,000	2,160,000	735,000	555,000	1,440,000
Interest Expense	154,880	—	299,930	66,410	203,847	114,314	4,427,656	349,709	611,952	3,136,229
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	1	—	—	3,850	—	9,196	—	—	—
Total Expenditures	755,019	1	1,864,930	2,016,010	492,697	174,314	6,596,852	1,084,709	1,166,952	4,576,229
Revenues Over (Under) Expenditures	—	—	(1,812,376)	(1,730,000)	(492,452)	—	(2,388)	(488)	(5,273)	886
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	4,250	—
Other Financing Sources	—	—	—	—	—	—	2,694,381	—	—	—
Other Financing (Uses)	—	—	—	399,000	—	—	—	—	—	—
Operating Transfers In	—	—	1,864,930	—	489,653	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	1,864,930	(399,000)	489,653	—	2,694,381	—	(4,250)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$—	\$52,554	\$(2,129,000)	\$(2,799)	\$—	\$2,691,993	\$(488)	\$(9,523)	\$886

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order

	Trabuco Canyon Improvement Corporation	Trabuco Canyon Public Financing Authority	Tulare Lake Drainage District (Kings)	Twin Cities Police Authority	United Water Conservation District Public Facilities Financing Corporation	Upland Public Financing Authority	Vacaville Public Financing Authority	Valley Springs Public Utilities District Financing Authority	Ventura County Public Financing Authority	Ventura County Watershed Protection District
	Financing or Constructing Facilities	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	Flood Control and Water Conservation
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$25	\$—	\$—	\$—	\$—	\$—	\$—	\$2
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	442,225	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	1,524,363	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	13
Revenue From Use of Money and Property										
Interest Income	—	—	1,625	52,791	606,820	502	—	17,463	37,490	—
Rents, Concessions, and Royalties	443,824	1,346,801	—	—	—	262,597	1,393,730	—	14,075,413	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	189,000	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	4,629,840	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	443,824	1,346,801	443,875	1,577,154	606,820	263,099	6,023,570	206,463	14,112,903	15
Expenditures										
Debt Service										
Retirement of Long-Term Debt	490,000	4,990,000	416,444	235,000	1,815,000	195,000	2,945,000	—	11,420,000	—
Interest Expense	443,824	1,346,801	31,780	1,071,213	606,820	64,909	2,753,570	17,463	3,208,000	—
Fixed Assets	—	—	—	—	—	—	—	156,918	—	—
Other Expenditures	—	—	203	—	—	3,300	325,000	—	—	—
Total Expenditures	933,824	6,336,801	448,427	1,306,213	2,421,820	263,209	6,023,570	174,381	14,628,000	—
Revenues Over (Under) Expenditures	(490,000)	(4,990,000)	(4,552)	270,941	(1,815,000)	(110)	—	32,082	(515,097)	15
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	489,015	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	132,325	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	—	(132,325)	—	—	—	—	(489,015)	—
Revenues/Sources Over (Under) Expenditures/Uses	\$(490,000)	\$(4,990,000)	\$(4,552)	\$138,616	\$(1,815,000)	\$(110)	\$—	\$32,082	\$(1,004,112)	\$15

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	WaterReuse 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	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
Revenues										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	135,836	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Revenue From Use of Money and Property										
Interest Income	165,604	578,758	—	—	—	34,326	—	1,848	302,748	20,641
Rents, Concessions, and Royalties	1,914,122	60,156	2,192,631	41,763	645,000	2,332,502	—	371,596	—	—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	549,455	—	—	—	3,550	1,488,473
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	668,045	277,448	—	—
Total Revenues	2,079,726	774,750	2,192,631	41,763	1,194,455	2,366,828	668,045	650,892	306,298	1,509,114
Expenditures										
Debt Service										
Retirement of Long-Term Debt	1,295,000	605,000	1,135,000	10,855,000	645,000	1,160,000	170,000	215,000	290,000	235,000
Interest Expense	631,814	684,449	1,057,631	41,763	485,264	1,222,479	498,236	389,948	302,833	1,239,457
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	147,851	1,890	—	—	64,191	—	—	5,240	3,550	—
Total Expenditures	2,074,665	1,291,339	2,192,631	10,896,763	1,194,455	2,382,479	668,236	610,188	596,383	1,474,457
Revenues Over (Under) Expenditures	5,061	(516,589)	—	(10,855,000)	—	(15,651)	(191)	40,704	(290,085)	34,657
Financing Sources (Uses)										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	12,296	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	(12,296)	—	—	—	—	—	—	—	—
Revenues/Sources Over (Under) Expenditures/Uses	\$5,061	\$(528,885)	\$—	\$(10,855,000)	\$—	\$(15,651)	\$(191)	\$40,704	\$(290,085)	\$34,657

Table 11. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	—
Revenues						
Taxes and Assessments						
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$41,466	\$1,187,868
Voter Approved Taxes	—	—	—	—	—	35,397,837
Property Assessments	—	—	—	—	—	23,975,701
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	18,072,476
Prior Year and Penalties	—	—	—	—	110	152,653
Revenue From Use of Money and Property						
Interest Income	—	—	5	86,131	87	177,743,405
Rents, Concessions, and Royalties	—	—	—	—	—	1,686,365,312
Intergovernmental						
Federal	—	—	—	—	—	3,051,795
State	—	—	—	—	561	454,544
Other Governmental Agencies	—	—	—	—	—	143,321,594
Charges for Current Services	—	—	—	—	—	2,029,454
Other Revenues	139,218	—	—	—	—	100,650,555
Total Revenues	139,218	—	5	86,131	42,224	2,192,403,194
Expenditures						
Debt Service						
Retirement of Long-Term Debt	92,825	10,070	1,135,000	—	25,000	1,537,973,981
Interest Expense	46,393	4,786	1,547,134	3,591,941	17,031	1,241,594,809
Fixed Assets	—	—	—	—	—	42,252,353
Other Expenditures	—	—	—	—	800	80,906,649
Total Expenditures	139,218	14,856	2,682,134	3,591,941	42,831	2,902,727,792
Revenues Over (Under) Expenditures	—	(14,856)	(2,682,129)	(3,505,810)	(607)	(710,324,598)
Financing Sources (Uses)						
Proceeds of Refunding Debt	—	—	—	—	—	590,876,471
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	309,059,677
Other Financing Sources	—	—	2,682,127	—	—	154,723,733
Other Financing (Uses)	—	—	—	—	—	40,838,348
Operating Transfers In	—	14,856	—	—	—	269,809,069
Operating Transfers Out	—	—	—	—	—	194,099,680
Total Other Financing Sources (Uses)	—	14,856	2,682,127	—	—	471,411,568
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$—	\$(2)	\$(3,505,810)	\$(607)	\$(238,913,030)

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11
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	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	Atwater Public Financing Authority Financing or Constructing Facilities	Azusa Public Financing Authority Financing or Constructing Facilities
Revenues										
Interest Income	\$2,507	\$9,664	\$55,138	\$2,998	\$8,112	\$135	\$1	\$789	\$—	\$75
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	26,175	—	—	—	—	—	—
Total Revenues	\$2,507	\$9,664	\$55,138	\$29,173	\$8,112	\$135	\$1	\$789	\$—	\$75
Expenditures										
Fixed Assets	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Other Expenditures	15,024	—	4,849	—	—	—	—	—	—	—
Total Expenditures	\$15,024	\$—	\$4,849	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Revenues Over (Under) Expenditures	\$(12,517)	\$9,664	\$50,289	\$29,173	\$8,112	\$135	\$1	\$789	\$—	\$75
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$10,000,000	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	34,099	10,000	—	30,609	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	10,000,000	201,829
Total Other Financing Sources (Uses)	\$—	\$—	\$—	\$—	\$34,099	\$10,000	\$—	\$30,609	\$—	\$(201,829)
Revenues/Sources Over (Under) Expenditures/Uses	\$(12,517)	\$9,664	\$50,289	\$29,173	\$42,211	\$10,135	\$1	\$31,398	\$—	\$(201,754)

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Bald Mountain Fire Protection District	Banning Library District	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
Revenues										
Interest Income	\$—	\$4,045	\$8	\$4,393	\$6	\$46,759	\$10,772	\$26	\$—	\$62
Intergovernmental										
Federal	—	—	—	—	655,500	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	329,692	117,815	—	—	24,128
Total Revenues	\$—	\$4,045	\$8	\$4,393	\$655,506	\$376,451	\$128,587	\$26	\$—	\$24,190
Expenditures										
Fixed Assets	\$19,778	\$—	\$—	\$—	\$11,260	\$163,136	\$373,811	\$—	\$4,260	\$—
Other Expenditures	—	—	—	—	655,500	600,000	—	—	—	956,318
Total Expenditures	\$19,778	\$—	\$—	\$—	\$666,760	\$763,136	\$373,811	\$—	\$4,260	\$956,318
Revenues Over (Under) Expenditures	\$(19,778)	\$4,045	\$8	\$4,393	\$(11,254)	\$(386,685)	\$(245,224)	\$26	\$(4,260)	\$(932,128)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	40,679	—	—	—	—	—
Operating Transfers In	39,778	110,719	—	—	—	150,000	563,000	—	—	—
Operating Transfers Out	—	3,500	—	—	31,309	114,331	563,000	—	—	—
Total Other Financing Sources (Uses)	\$39,778	\$107,219	\$—	\$—	\$(71,988)	\$35,669	\$—	\$—	\$—	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$20,000	\$111,264	\$8	\$4,393	\$(83,242)	\$(351,016)	\$(245,224)	\$26	\$(4,260)	\$(932,128)

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Borrego Springs Fire Protection District	Boulder Creek Fire Protection District	Bowling Green Estates Maintenance (San Joaquin) Drainage and Drainage Maintenance	Branciforte Fire Protection District	Bridgeport 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	Drainage and Drainage Maintenance	Fire Protection	Fire Protection	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Recreation and Park
Revenues										
Interest Income	\$—	\$17	\$25	\$251	\$23	\$1,244	\$21	\$1,552	\$9,390	\$81,000
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	200,000	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	163,720	—	—	2,182	5,490	511,434	—	—	—	—
Total Revenues	\$363,720	\$17	\$25	\$2,433	\$5,513	\$512,678	\$21	\$1,552	\$9,390	\$81,000
Expenditures										
Fixed Assets	\$793,002	\$—	\$—	\$27,764	\$—	\$—	\$—	\$—	\$1,716,336	\$6,951,151
Other Expenditures	—	—	—	—	—	596,201	—	—	—	—
Total Expenditures	\$793,002	\$—	\$—	\$27,764	\$—	\$596,201	\$—	\$—	\$1,716,336	\$6,951,151
Revenues Over (Under) Expenditures	\$(429,282)	\$17	\$25	\$(25,331)	\$5,513	\$(83,523)	\$21	\$1,552	\$(1,706,946)	\$(6,870,151)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	470,231	—	400	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	\$470,231	\$—	\$400	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$40,949	\$17	\$425	\$(25,331)	\$5,513	\$(83,523)	\$21	\$1,552	\$(1,706,946)	\$(6,870,151)

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Camp Meeker Recreation and Park District	Carmel Valley Recreation and Park District	Carpinteria - Summerland Fire Protection District	Carpinteria Cemetery District	Central Fire Protection District (Santa Cruz)	Chico Area Recreation and Park District	Chico Urban Area Joint Powers Financing Authority	City of Fullerton Public Financing Authority	City of Industry Public Facilities Authority	City of Marysville Levee District (Yuba)
	Recreation and Park	Recreation and Park	Fire Protection	Cemetery	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation
Revenues										
Interest Income	\$5,173	\$—	\$2,098	\$177	\$3,158	\$4,041	\$37,782	\$619,104	\$577	\$—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	219,821	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	1,900,000	—	—	—
Other Revenues	17,220	—	156,581	—	—	26,125	—	—	—	—
Total Revenues	\$22,393	\$219,821	\$158,679	\$177	\$3,158	\$30,166	\$1,937,782	\$619,104	\$577	\$—
Expenditures										
Fixed Assets	\$—	\$217,530	\$28,251	\$136,271	\$1,423,848	\$—	\$336,898	\$—	\$—	\$—
Other Expenditures	—	—	60,532	1,538	6,514	—	9,797	22,327,076	—	—
Total Expenditures	\$—	\$217,530	\$88,783	\$137,809	\$1,430,362	\$—	\$346,695	\$22,327,076	\$—	\$—
Revenues Over (Under) Expenditures	\$22,393	\$2,291	\$69,896	\$(137,632)	\$(1,427,204)	\$30,166	\$1,591,087	\$(21,707,972)	\$577	\$—
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$204,763	\$—	\$—	\$550,000
Inception of Lease Purchase Agreements	—	—	—	—	650,000	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	2,446	—	—	3,173,809	550,000
Operating Transfers In	—	—	—	68,000	175,000	—	—	—	—	—
Operating Transfers Out	55,000	—	—	—	—	78,881	—	—	—	—
Total Other Financing Sources (Uses)	\$(55,000)	\$—	\$—	\$68,000	\$825,000	\$(81,327)	\$204,763	\$—	\$(3,173,809)	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$(32,607)	\$2,291	\$69,896	\$(69,632)	\$(602,204)	\$(51,161)	\$1,795,850	\$(21,707,972)	\$(3,173,232)	\$—

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	City of Merced Public Financing and Economic Development Authority Financing or Constructing Facilities	City of San Diego Public Facilities Financing Authority Financing or Constructing Facilities	Civic - Recreational - Industrial Authority Recreation and Park	Cloverdale Fire Protection District Fire Protection	Coachella Valley Cemetery District Cemetery	Coachella Valley Mosquito and Vector Control District Pest Control	Coastal San Luis Resource Conservation District Resource Conservation	Conejo Recreation and Park District Recreation and Park	Cosumnes Community Services District Fire Protection	Country Club Vista Maintenance District (San Joaquin) Lighting and Lighting Maintenance
Revenues										
Interest Income	\$44,837	\$1,687,978	\$711	\$—	\$447	\$223	\$—	\$5,065	\$2,276	\$8
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	323,840	448,369	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,228,936	—	—	—	—	15,240	89,054	3,243,774	—	—
Total Revenues	\$3,273,773	\$1,687,978	\$711	\$—	\$447	\$15,463	\$412,894	\$3,697,208	\$2,276	\$8
Expenditures										
Fixed Assets	\$3,734,988	\$—	\$—	\$72,410	\$—	\$—	\$1,345	\$3,672,570	\$595,531	\$—
Other Expenditures	19,849	114,991,586	143,450	—	—	—	325,557	—	4,853,009	—
Total Expenditures	\$3,754,837	\$114,991,586	\$143,450	\$72,410	\$—	\$—	\$326,902	\$3,672,570	\$5,448,540	\$—
Revenues Over (Under) Expenditures	\$(481,064)	\$(113,303,608)	\$(142,739)	\$(72,410)	\$447	\$15,463	\$85,992	\$24,638	\$(5,446,264)	\$8
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	1,087,000	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	1,122,095	—	—	28,831	—	32,000	—	167,200	—	5,000
Operating Transfers Out	—	—	974,843	—	56,000	—	—	418,000	—	—
Total Other Financing Sources (Uses)	\$1,122,095	\$—	\$112,157	\$28,831	\$(56,000)	\$32,000	\$—	\$(250,800)	\$—	\$5,000
Revenues/Sources Over (Under) Expenditures/Uses	\$641,031	\$(113,303,608)	\$(30,582)	\$(43,579)	\$(55,553)	\$47,463	\$85,992	\$(226,162)	\$(5,446,264)	\$5,008

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	County of Monterey Public Improvement Corporation Financing or Constructing Facilities	County of Riverside Asset Leasing Corporation Financing or Constructing Facilities	County Service Area No. 14 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 17 (San Joaquin) Drainage and Drainage Maintenance	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
Revenues										
Interest Income	\$1,028	\$231,281	\$471	\$407	\$—	\$658	\$81	\$54	\$192	\$10
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	702	2,174	—	—	—	—
Total Revenues	\$1,028	\$231,281	\$471	\$407	\$702	\$2,832	\$81	\$54	\$192	\$10
Expenditures										
Fixed Assets	\$4,827,142	\$19,265,680	\$—	\$—	\$168,180	\$—	\$—	\$—	\$—	\$—
Other Expenditures	—	(10)	—	—	—	98,727	—	—	—	—
Total Expenditures	\$4,827,142	\$19,265,670	\$—	\$—	\$168,180	\$98,727	\$—	\$—	\$—	\$—
Revenues Over (Under) Expenditures	\$(4,826,114)	\$(19,034,389)	\$471	\$407	\$(167,478)	\$(95,895)	\$81	\$54	\$192	\$10
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	464,171	—	2,000	353,279	85,000	5,000	—	10,000	2,000
Operating Transfers Out	—	3,277	25,000	—	153,279	—	—	2,000	—	—
Total Other Financing Sources (Uses)	\$—	\$460,894	\$(25,000)	\$2,000	\$200,000	\$85,000	\$5,000	\$(2,000)	\$10,000	\$2,000
Revenues/Sources Over (Under) Expenditures/Uses	\$(4,826,114)	\$(18,573,495)	\$(24,529)	\$2,407	\$32,522	\$(10,895)	\$5,081	\$(1,946)	\$10,192	\$2,010

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	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	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
Revenues										
Interest Income	\$263,764	\$558	\$545	\$133	\$79	\$143	\$11	\$23	\$395	\$31
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	394,883	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,162	—	—	—	—	—	—	—	—	—
Total Revenues	\$663,809	\$558	\$545	\$133	\$79	\$143	\$11	\$23	\$395	\$31
Expenditures										
Fixed Assets	\$3,450,193	\$108,585	\$41,093	\$—	\$—	\$—	\$—	\$—	\$13,176	\$—
Other Expenditures	1,114,061	—	—	—	—	—	—	—	—	—
Total Expenditures	\$4,564,254	\$108,585	\$41,093	\$—	\$—	\$—	\$—	\$—	\$13,176	\$—
Revenues Over (Under) Expenditures	\$(3,900,445)	\$(108,027)	\$(40,548)	\$133	\$79	\$143	\$11	\$23	\$(12,781)	\$31
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	30,000	145,500	1,000	—	2,000	700	2,000	29,055	3,000
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	\$—	\$30,000	\$145,500	\$1,000	\$—	\$2,000	\$700	\$2,000	\$29,055	\$3,000
Revenues/Sources Over (Under) Expenditures/Uses	\$(3,900,445)	\$(78,027)	\$104,952	\$1,133	\$79	\$2,143	\$711	\$2,023	\$16,274	\$3,031

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	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	County Service Area No. 51 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 52 (San Joaquin) Lighting and Lighting Maintenance	County Service Area No. 55 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 56 (San Bernardino) Recreation and Park	County Service Area No. 56 (San Joaquin) Lighting and Lighting Maintenance	County Service Area No. 70 (San Bernardino) Flood Control and Water Conservation
Revenues										
Interest Income	\$61	\$14	\$73	\$13	\$1	\$1	\$2	\$137	\$1	\$4,885
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	324
Total Revenues	\$61	\$14	\$73	\$13	\$1	\$1	\$2	\$137	\$1	\$5,209
Expenditures										
Fixed Assets	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$52,931	\$—	\$24,575
Other Expenditures	—	—	—	—	—	—	—	—	—	(13,384)
Total Expenditures	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$52,931	\$—	\$11,191
Revenues Over (Under) Expenditures	\$61	\$14	\$73	\$13	\$1	\$1	\$2	\$(52,794)	\$1	\$(5,982)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	1,000	2,334	—	3,000	2,000	2,500	70,000	2,000	43,000
Operating Transfers Out	—	—	—	—	—	—	—	—	—	13
Total Other Financing Sources (Uses)	\$—	\$1,000	\$2,334	\$—	\$3,000	\$2,000	\$2,500	\$70,000	\$2,000	\$42,987
Revenues/Sources Over (Under) Expenditures/Uses	\$61	\$1,014	\$2,407	\$13	\$3,001	\$2,001	\$2,502	\$17,206	\$2,001	\$37,005

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	County Service Area No. 70 (San Bernardino)	County Service Area No. 70 (San Bernardino)	County Service Area No. 70 (San Bernardino)	Crest Forest Fire Protection District Facilities Corporation Financing or Constructing Facilities	Deer Springs Fire Protection District Fire Protection	East Bay Regional Park District Fire Protection	East Bay Regional Park District Police Protection and Personal Safety	East Bay Regional Park District Recreation and Park	East Bay State Building Authority Financing or Constructing Facilities	El Dorado Hills Community Services District Recreation and Park
Revenues										
Interest Income	\$655	\$277	\$49,078	\$—	\$2,364	\$—	\$—	\$657,350	\$406	\$10,452
Intergovernmental										
Federal	—	—	—	—	—	4,750	—	7,628,193	—	—
State	—	—	—	—	—	117,716	—	10,863,071	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	2,519,771	—	32,730
Other Revenues	(272)	52	—	—	—	—	—	2,643,398	—	—
Total Revenues	\$383	\$329	\$49,078	\$—	\$2,364	\$122,466	\$—	\$24,311,783	\$406	\$43,182
Expenditures										
Fixed Assets	\$147,844	\$475,838	\$52,409	\$—	\$—	\$—	\$—	\$37,972,204	\$2,695	\$1,671,037
Other Expenditures	(129,499)	(1)	(40,563)	—	—	501,692	32,220	8,787,331	—	—
Total Expenditures	\$18,345	\$475,837	\$11,846	\$—	\$—	\$501,692	\$32,220	\$46,759,535	\$2,695	\$1,671,037
Revenues Over (Under) Expenditures	\$(17,962)	\$(475,508)	\$37,232	\$—	\$2,364	\$(379,226)	\$(32,220)	\$(22,447,752)	\$(2,289)	\$(1,627,855)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	426	—	—	—	—	—	—
Operating Transfers In	31,000	231,915	358,261	—	—	—	—	25,320,608	—	877,691
Operating Transfers Out	1,750	93,806	744,685	—	—	—	—	29,682,608	316	583,065
Total Other Financing Sources (Uses)	\$29,250	\$138,109	\$(386,424)	\$(426)	\$—	\$—	\$—	\$(4,362,000)	\$(316)	\$294,626
Revenues/Sources Over (Under) Expenditures/Uses	\$11,288	\$(337,399)	\$(349,192)	\$(426)	\$2,364	\$(379,226)	\$(32,220)	\$(26,809,752)	\$(2,605)	\$(1,333,229)

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	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 Financing or Constructing Facilities	Escalon Cemetery District Cemetery	Escalon Consolidated Fire Protection District Fire Protection	Farmington Fire Protection District Fire Protection	Farmington Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Fig Garden Fire Protection District Fire Protection	Firehouse Community Park Agency Recreation and Park	Fontana Fire Protection District Fire Protection
Revenues										
Interest Income	\$102	\$20	\$2,755	\$246	\$4,474	\$93	\$9	\$6,111	\$—	\$41,026
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	3,462	14,822	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	220,000	159
Total Revenues	\$102	\$20	\$2,755	\$3,708	\$19,296	\$93	\$9	\$6,111	\$220,000	\$41,185
Expenditures										
Fixed Assets	\$—	\$—	\$—	\$—	\$7,206	\$—	\$—	\$—	\$30,799	\$—
Other Expenditures	3,063,668	—	—	3,600	20,013	—	—	—	—	—
Total Expenditures	\$3,063,668	\$—	\$—	\$3,600	\$27,219	\$—	\$—	\$—	\$30,799	\$—
Revenues Over (Under) Expenditures	\$(3,063,566)	\$20	\$2,755	\$108	\$(7,923)	\$93	\$9	\$6,111	\$189,201	\$41,185
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	100,000	—	—	581,823	—	636,500
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	\$—	\$—	\$—	\$—	\$100,000	\$—	\$—	\$581,823	\$—	\$636,500
Revenues/Sources Over (Under) Expenditures/Uses	\$(3,063,566)	\$20	\$2,755	\$108	\$92,077	\$93	\$9	\$587,934	\$189,201	\$677,685

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Fremont Public Financing Authority	French Camp-McKinley Fire Protection District	Fresno County Zoo Authority	Fresno Metropolitan Flood Control District	Fullerton Arboretum Authority	Galt Capital Improvements Authority	Glenbrook Cemetery District	Golden West Schools Financing Authority	Greater Vallejo Recreation District	Grossmont Healthcare District
	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Flood Control and Water Conservation	Recreation and Park	Financing or Constructing Facilities	Cemetery	Financing or Constructing Facilities	Recreation and Park	Health
Revenues										
Interest Income	\$315	\$82	\$739,335	\$130,139	\$388	\$502	\$12	\$149	\$3,692	\$997,861
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	864,500	—
Other Governmental Agencies	—	—	6,597,719	—	35,377	—	—	—	—	669,585
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	\$315	\$82	\$7,337,054	\$130,139	\$35,765	\$502	\$12	\$149	\$868,192	\$1,667,446
Expenditures										
Fixed Assets	\$—	\$—	\$—	\$7,217,270	\$52,239	\$—	\$—	\$—	\$2,610,540	\$—
Other Expenditures	5,459,429	—	—	—	—	—	—	—	102	6,301,697
Total Expenditures	\$5,459,429	\$—	\$—	\$7,217,270	\$52,239	\$—	\$—	\$—	\$2,610,642	\$6,301,697
Revenues Over (Under) Expenditures	\$(5,459,114)	\$82	\$7,337,054	\$(7,087,131)	\$(16,474)	\$502	\$12	\$149	\$(1,742,450)	\$(4,634,251)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$15,000,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	667,245	—	—	49,632	—	1,436,022	—	—
Operating Transfers In	—	—	—	14,284,235	—	—	5,000	—	—	136,860,000
Operating Transfers Out	—	—	—	2,598,224	—	—	—	—	88,872	—
Total Other Financing Sources (Uses)	\$15,000,000	\$—	\$(667,245)	\$11,686,011	\$—	\$(49,632)	\$5,000	\$(1,436,022)	\$(88,872)	\$136,860,000
Revenues/Sources Over (Under) Expenditures/Uses	\$9,540,886	\$82	\$6,669,809	\$4,598,880	\$(16,474)	\$(49,130)	\$5,012	\$(1,435,873)	\$(1,831,322)	\$132,225,749

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Hayward Area Recreation and Park District Recreation and Park	Hayward School Financing Corporation Financing or Constructing Facilities	Heartland Communications Facilities Authority Governmental Services	Heartland Fire Training Facility Authority Fire Protection	Higgins Area Fire Protection District Fire Protection	Hughson Fire Protection District Fire Protection	Indian Valley Recreation and Park District Recreation and Park	Jenny Lind Veterans Memorial District Memorial	Jurupa Area Recreation and Park District Recreation and Park	Kensington Fire Protection District Fire Protection
Revenues										
Interest Income	\$—	\$—	\$2,683	\$1,731	\$1,555	\$2,554	\$—	\$736	\$—	\$4,059
Intergovernmental										
Federal	—	—	—	—	—	—	48,460	—	—	—
State	478,361	—	—	139,957	—	—	—	—	—	—
Other Governmental Agencies	950,830	—	121,404	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	2,411	—	—	—
Total Revenues	\$1,429,191	\$—	\$124,087	\$141,688	\$1,555	\$2,554	\$48,460	\$3,147	\$—	\$4,059
Expenditures										
Fixed Assets	\$4,093,307	\$—	\$—	\$—	\$5,233	\$—	\$—	\$—	\$547,613	\$—
Other Expenditures	412,623	—	92,169	51,428	—	—	—	—	—	36
Total Expenditures	\$4,505,930	\$—	\$92,169	\$51,428	\$5,233	\$—	\$—	\$—	\$547,613	\$36
Revenues Over (Under) Expenditures	\$(3,076,739)	\$—	\$31,918	\$90,260	\$(3,678)	\$2,554	\$48,460	\$3,147	\$(547,613)	\$4,023
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$761,404	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	701,661	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	1,463,065	—	—	—	—	—	—	—	—	—
Operating Transfers In	3,227,241	—	64,824	27,721	—	—	—	—	—	93,455
Operating Transfers Out	1,085,956	1,213,185	—	—	—	48,170	—	21,900	2,134,571	4,108
Total Other Financing Sources (Uses)	\$2,141,285	\$(1,213,185)	\$64,824	\$27,721	\$—	\$(48,170)	\$—	\$(21,900)	\$(2,134,571)	\$89,347
Revenues/Sources Over (Under) Expenditures/Uses	\$(935,454)	\$(1,213,185)	\$96,742	\$117,981	\$(3,678)	\$(45,616)	\$48,460	\$(18,753)	\$(2,682,184)	\$93,370

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Kensington Police Protection and Community Services District Police Protection and Personal Safety	Kenwood Fire Protection District Fire Protection	Keyes Fire Protection District Fire Protection	Kings Mosquito Abatement District Pest Control	Ladera Recreation District Recreation and Park	Lake Cuyamaca Recreation and Park District Recreation and Park	Lake Elsinore Public Finance Authority Financing or Constructing Facilities	Lambert Village Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Lathrop-Manteca Fire Protection District Fire Protection	Linda Fire Protection District Fire Protection
Revenues										
Interest Income	\$—	\$9,704	\$969	\$1,353	\$4,293	\$727	\$127,888	\$16	\$1,923	\$7,278
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	64,101	—
Total Revenues	\$—	\$9,704	\$969	\$1,353	\$4,293	\$727	\$127,888	\$16	\$66,024	\$7,278
Expenditures										
Fixed Assets	\$42,709	\$104,714	\$—	\$—	\$—	\$—	\$—	\$—	\$171,313	\$—
Other Expenditures	—	—	—	—	—	—	654,109	—	—	—
Total Expenditures	\$42,709	\$104,714	\$—	\$—	\$—	\$—	\$654,109	\$—	\$171,313	\$—
Revenues Over (Under) Expenditures	\$(42,709)	\$(95,010)	\$969	\$1,353	\$4,293	\$727	\$(526,221)	\$16	\$(105,289)	\$7,278
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$18,345,000	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	1,204,372	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	300,000	—	—	150,000	—	—	1,000	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	\$—	\$300,000	\$—	\$—	\$150,000	\$—	\$19,549,372	\$1,000	\$—	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$(42,709)	\$204,990	\$969	\$1,353	\$154,293	\$727	\$19,023,151	\$1,016	\$(105,289)	\$7,278

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Linden Lighting District	Livermore Capital Projects Financing Authority	Lockeford Lighting District	Los Angeles State Building Authority	Mammoth Lakes Fire Protection District	Marin Telecommunications Agency	Marin/Sonoma Mosquito and Vector Control District	Marinet Consortium Joint Powers Authority	Mariposa Heights Maintenance District (San Joaquin)	McCloud Community Services District
	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Fire Protection	Governmental Services	Pest Control	Library Services	Lighting and Lighting Maintenance	Recreation and Park
Revenues										
Interest Income	\$12	\$315	\$78	\$2,267	\$—	\$65	\$6,049	\$2,414	\$13	\$—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	159,284
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	46,325	—	—	—	—
Total Revenues	\$12	\$315	\$78	\$2,267	\$—	\$46,390	\$6,049	\$2,414	\$13	\$159,284
Expenditures										
Fixed Assets	\$—	\$779,099	\$—	\$—	\$—	\$—	\$569,492	\$—	\$—	\$159,284
Other Expenditures	—	37,970	—	2,695	—	23,006	—	—	—	—
Total Expenditures	\$—	\$817,069	\$—	\$2,695	\$—	\$23,006	\$569,492	\$—	\$—	\$159,284
Revenues Over (Under) Expenditures	\$12	\$(816,754)	\$78	\$(428)	\$—	\$23,384	\$(563,443)	\$2,414	\$13	\$—
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$17,470,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	15,800,000	—	—	—	—	—	—	—	—
Operating Transfers In	3,000	—	—	—	183,291	—	—	86,581	—	—
Operating Transfers Out	—	1,670,000	—	278,523	—	—	6,049	—	—	—
Total Other Financing Sources (Uses)	\$3,000	\$—	\$—	\$(278,523)	\$183,291	\$—	\$(6,049)	\$86,581	\$—	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$3,012	\$(816,754)	\$78	\$(278,951)	\$183,291	\$23,384	\$(569,492)	\$88,995	\$13	\$—

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Mendocino Coast Recreation and Park District	Menlo Park Fire Protection District	Mesa Consolidated Water District Improvement Corporation Financing or Constructing Facilities	Mission Village Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Mokelumne Hill Veterans Memorial District Memorial	Mono County Library Authority Library Services	Montecito Fire Protection District Fire Protection	Monterey County Financing Authority Financing or Constructing Facilities	Monterey County Water Resource Agency Flood Control and Water Conservation	Monterey Peninsula Water Management District Flood Control and Water Conservation
Revenues										
Interest Income	\$—	\$—	\$—	\$16	\$1,064	\$12,317	\$26,862	\$106,201	\$(12,227)	\$1,540
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	559,375	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,435	—	—	6,480	—	—	—	—	430,969
Total Revenues	\$—	\$2,435	\$—	\$16	\$7,544	\$12,317	\$26,862	\$106,201	\$547,148	\$432,509
Expenditures										
Fixed Assets	\$128,636	\$246,357	\$—	\$—	\$33,480	\$—	\$480,384	\$29,359,391	\$2,734,532	\$10,345
Other Expenditures	—	—	—	—	—	1,665	—	—	—	1,128,816
Total Expenditures	\$128,636	\$246,357	\$—	\$—	\$33,480	\$1,665	\$480,384	\$29,359,391	\$2,734,532	\$1,139,161
Revenues Over (Under) Expenditures	\$(128,636)	\$(243,922)	\$—	\$16	\$(25,936)	\$10,652	\$(453,522)	\$(29,253,190)	\$(2,187,384)	\$(706,652)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$21,535,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	10,750	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	100,000	—
Operating Transfers In	119,880	53,096	—	—	—	—	1,828,513	29,253,195	—	646,271
Operating Transfers Out	—	—	—	—	772	—	—	—	—	—
Total Other Financing Sources (Uses)	\$119,880	\$53,096	\$21,535,000	\$—	\$(772)	\$—	\$1,839,263	\$29,253,195	\$(100,000)	\$646,271
Revenues/Sources Over (Under) Expenditures/Uses	\$(8,756)	\$(190,826)	\$21,535,000	\$16	\$(26,708)	\$10,652	\$1,385,741	\$5	\$(2,287,384)	\$(60,381)

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Montezuma Fire Protection District (San Joaquin)	Morada Manor Lighting Maintenance District (San Joaquin)	Mountain House Community Services District	Mountain View Fire Protection District	Murrieta Valley Cemetery District	Nevada County Consolidated Fire District	Newman Drainage District (Stanislaus)	North Central Fire Protection District	North County Cemetery District	North Oaks Maintenance District (San Joaquin)
	Fire Protection	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Fire Protection	Cemetery	Fire Protection	Drainage and Drainage Maintenance	Fire Protection	Cemetery	Lighting and Lighting Maintenance
Revenues										
Interest Income	\$4,648	\$7	\$—	\$72	\$893	\$1,898	\$1,077	\$34,270	\$—	\$21
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	21,144	—	—
Other Revenues	—	—	—	—	—	20,662	—	7,500	—	—
Total Revenues	\$4,648	\$7	\$—	\$72	\$893	\$22,560	\$1,077	\$62,914	\$—	\$21
Expenditures										
Fixed Assets	\$45,239	\$—	\$4,875	\$—	\$—	\$—	\$—	\$38,704	\$—	\$—
Other Expenditures	—	—	—	—	—	20,000	—	—	123,522	—
Total Expenditures	\$45,239	\$—	\$4,875	\$—	\$—	\$20,000	\$—	\$38,704	\$123,522	\$—
Revenues Over (Under) Expenditures	\$(40,591)	\$7	\$(4,875)	\$72	\$893	\$2,560	\$1,077	\$24,210	\$(123,522)	\$21
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	100,000	—	4,875	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	42,108	—	—	—	—
Total Other Financing Sources (Uses)	\$100,000	\$—	\$4,875	\$—	\$—	\$(42,108)	\$—	\$—	\$—	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$59,409	\$7	\$—	\$72	\$893	\$(39,548)	\$1,077	\$24,210	\$(123,522)	\$21

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	North Tahoe Building Corporation	North Tahoe Fire Protection District	North Tahoe Fire Protection District	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	Occidental Community Services District
	Financing or Constructing Facilities	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Pest Control	Fire Protection	Fire Protection	Recreation and Park
Revenues										
Interest Income	\$—	\$—	\$—	\$18	\$7	\$31,199	\$10,984	\$532	\$1	\$1
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	20,322	—	—
Total Revenues	\$—	\$—	\$—	\$18	\$7	\$31,199	\$10,984	\$20,854	\$1	\$1
Expenditures										
Fixed Assets	\$4,054,064	\$2,256,996	\$967,283	\$—	\$—	\$1,968,503	\$—	\$—	\$—	\$—
Other Expenditures	—	—	—	—	—	—	—	2,872	—	—
Total Expenditures	\$4,054,064	\$2,256,996	\$967,283	\$—	\$—	\$1,968,503	\$—	\$2,872	\$—	\$—
Revenues Over (Under) Expenditures	\$(4,054,064)	\$(2,256,996)	\$(967,283)	\$18	\$7	\$(1,937,304)	\$10,984	\$17,982	\$1	\$1
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$4,500,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	2,000	—	—	—	115,000	—	—
Operating Transfers Out	445,936	—	—	—	—	—	—	—	—	—
Total Other Financing Sources (Uses)	\$4,054,064	\$—	\$—	\$2,000	\$—	\$—	\$—	\$115,000	\$—	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$—	\$(2,256,996)	\$(967,283)	\$2,018	\$7	\$(1,937,304)	\$10,984	\$132,982	\$1	\$1

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Ophir Hill Fire Protection District	Orange County Fire Authority	Orange County Flood Control District	Oro Maintenance District (San Joaquin)	Orosi Memorial District	Pajaro Valley Cemetery District	Pajaro Valley Fire Protection District	Pajaro Valley Water Management Agency Flood Control and Water Conservation	Palmdale Civic Authority	Peardale-Chicago Park Fire Protection District
	Fire Protection	Fire Protection	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Memorial	Cemetery	Fire Protection	Flood Control and Water Conservation	Financing or Constructing Facilities	Fire Protection
Revenues										
Interest Income	\$644	\$395,012	\$419,008	\$141	\$116	\$11,366	\$586	\$—	\$128	\$665
Intergovernmental										
Federal	—	261,294	—	—	—	—	—	—	—	—
State	—	62,980	8,694,261	—	—	—	—	—	—	—
Other Governmental Agencies	—	931,021	36,405,528	—	—	—	—	—	—	—
Other Revenues	—	470,545	3,329,711	—	—	—	—	—	—	23,743
Total Revenues	\$644	\$2,120,852	\$48,848,508	\$141	\$116	\$11,366	\$586	\$—	\$128	\$24,408
Expenditures										
Fixed Assets	\$—	\$9,625,078	\$324,902	\$—	\$—	\$—	\$3,072	\$125,276	\$18,304	\$96,085
Other Expenditures	13,888	3,821,885	13,663,518	—	—	—	—	—	—	70,034
Total Expenditures	\$13,888	\$13,446,963	\$13,988,420	\$—	\$—	\$—	\$3,072	\$125,276	\$18,304	\$166,119
Revenues Over (Under) Expenditures	\$(13,244)	\$(11,326,111)	\$34,860,088	\$141	\$116	\$11,366	\$(2,486)	\$(125,276)	\$(18,176)	\$(141,711)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	100	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	1	—
Operating Transfers In	—	4,137,811	—	2,000	—	250,000	—	125,276	—	2,500
Operating Transfers Out	—	—	—	—	—	—	—	—	—	15,000
Total Other Financing Sources (Uses)	\$—	\$4,137,811	\$100	\$2,000	\$—	\$250,000	\$—	\$125,276	\$(1)	\$(12,500)
Revenues/Sources Over (Under) Expenditures/Uses	\$(13,244)	\$(7,188,300)	\$34,860,188	\$2,141	\$116	\$261,366	\$(2,486)	\$—	\$(18,177)	\$(154,211)

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Pebble Beach Community Services District	Penn Valley Fire Protection District	Pleasant Hill Recreation and Park District	Pomeroado Cemetery District	Port San Luis Harbor District	Porterville Schools Improvement Corporation	Rancho Simi Recreation and Park District	Rancho Village Maintenance District (San Joaquin)	Reclamation District No. 2042	Rincon Valley Fire Protection District
	Fire Protection	Fire Protection	Recreation and Park	Cemetery	Recreation and Park	Financing or Constructing Facilities	Recreation and Park	Lighting and Lighting Maintenance	Land Reclamation and Levee Maintenance	Fire Protection
Revenues										
Interest Income	\$36,636	\$636	\$179	\$2,063	\$—	\$36,712	\$18,440	\$1	\$—	\$6,938
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	252,323	—	32,331	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	103,457	—	—	39,856	—	112,271	—	—	—
Total Revenues	\$36,636	\$104,093	\$179	\$2,063	\$292,179	\$36,712	\$163,042	\$1	\$—	\$6,938
Expenditures										
Fixed Assets	\$94,649	\$104,195	\$—	\$—	\$360,835	\$1,944,642	\$545,687	\$—	\$—	\$—
Other Expenditures	66,875	—	—	—	—	—	—	—	—	—
Total Expenditures	\$161,524	\$104,195	\$—	\$—	\$360,835	\$1,944,642	\$545,687	\$—	\$—	\$—
Revenues Over (Under) Expenditures	\$(124,888)	\$(102)	\$179	\$2,063	\$(68,656)	\$(1,907,930)	\$(382,645)	\$1	\$—	\$6,938
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$23,576,105	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	1,623,010	1,914	—	—	209,332	—	188,982	—	475,009	—
Operating Transfers Out	—	—	—	—	—	—	20,000	500	—	—
Total Other Financing Sources (Uses)	\$1,623,010	\$1,914	\$—	\$—	\$209,332	\$23,576,105	\$168,982	\$(500)	\$475,009	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$1,498,122	\$1,812	\$179	\$2,063	\$140,676	\$21,668,175	\$(213,663)	\$(499)	\$475,009	\$6,938

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	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 or Constructing Facilities	Russian River Cemetery District	Sacramento Area Flood Control Agency	Sacramento Metropolitan Fire District	Salida Fire Protection District	San Bernardino Joint Powers Authority
	Flood Control and Water Conservation	Recreation and Park	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Cemetery	Flood Control and Water Conservation	Fire Protection	Fire Protection	Financing or Constructing Facilities
Revenues										
Interest Income	\$2,000	\$57,239	\$4,257	\$—	\$—	\$468	\$319,697	\$18,963	\$6,642	\$22,170
Intergovernmental										
Federal	—	—	—	—	—	—	—	902,916	—	—
State	—	4,502,281	—	—	—	—	52,904,629	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	25,671	—	—	817,460	670,997	—	—
Total Revenues	\$2,000	\$4,559,520	\$4,257	\$25,671	\$—	\$468	\$54,041,786	\$1,592,876	\$6,642	\$22,170
Expenditures										
Fixed Assets	\$1,346,000	\$1,734,390	\$—	\$—	\$41,905	\$—	\$—	\$11,690,140	\$—	\$—
Other Expenditures	—	—	11,774	—	9,020	—	89,669,437	163,694	—	2,695
Total Expenditures	\$1,346,000	\$1,734,390	\$11,774	\$—	\$50,925	\$—	\$89,669,437	\$11,853,834	\$—	\$2,695
Revenues Over (Under) Expenditures	\$(1,344,000)	\$2,825,130	\$(7,517)	\$25,671	\$(50,925)	\$468	\$(35,627,651)	\$(10,260,958)	\$6,642	\$19,475
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$6,200,000	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	69,716	—	—	—	—	—
Other Financing (Uses)	—	—	—	89,716	—	—	—	—	—	—
Operating Transfers In	1,409,000	224,000	—	—	—	—	6,597,784	5,764,802	79,395	24,982
Operating Transfers Out	—	95,000	—	—	—	—	375	—	587,000	—
Total Other Financing Sources (Uses)	\$1,409,000	\$129,000	\$—	\$(89,716)	\$69,716	\$—	\$12,797,409	\$5,764,802	\$(507,605)	\$24,982
Revenues/Sources Over (Under) Expenditures/Uses	\$65,000	\$2,954,130	\$(7,517)	\$(64,045)	\$18,791	\$468	\$(22,830,242)	\$(4,496,156)	\$(500,963)	\$44,457

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	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 Financing or Constructing Facilities	San Jose Financing Authority	San Mateo County Mosquito Abatement District	San Ramon Public Financing Authority
	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	Financing or Constructing Facilities	Pest Control	Financing or Constructing Facilities
Revenues										
Interest Income	\$(2,677)	\$24,271	\$—	\$—	\$44,239	\$—	\$—	\$24,849	\$4,259	\$—
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	54,199	—	—	—	—	—
Other Governmental Agencies	—	—	502,248	—	—	—	—	14,285	—	—
Other Revenues	—	—	—	1,183	1,636	—	—	—	—	—
Total Revenues	\$(2,677)	\$24,271	\$502,248	\$1,183	\$100,074	\$—	\$—	\$39,134	\$4,259	\$—
Expenditures										
Fixed Assets	\$61,009,469	\$—	\$—	\$—	\$—	\$—	\$602,471	\$—	\$115,422	\$—
Other Expenditures	—	1,136,618	—	—	1,523,679	—	—	—	308,453	1,636,486
Total Expenditures	\$61,009,469	\$1,136,618	\$—	\$—	\$1,523,679	\$—	\$602,471	\$—	\$423,875	\$1,636,486
Revenues Over (Under) Expenditures	\$(61,012,146)	\$(1,112,347)	\$502,248	\$1,183	\$(1,423,605)	\$—	\$(602,471)	\$39,134	\$(419,616)	\$(1,636,486)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	40,362	—
Operating Transfers In	—	—	—	12,000	133,512	—	—	—	12,296	1,636,486
Operating Transfers Out	—	—	—	—	—	62,000	—	469,738	65,008	—
Total Other Financing Sources (Uses)	\$—	\$—	\$—	\$12,000	\$133,512	\$(62,000)	\$—	\$(469,738)	\$(93,074)	\$1,636,486
Revenues/Sources Over (Under) Expenditures/Uses	\$(61,012,146)	\$(1,112,347)	\$502,248	\$13,183	\$(1,290,093)	\$(62,000)	\$(602,471)	\$(430,604)	\$(512,690)	\$—

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	San Ramon Valley Fire Protection	Santa Clara County Financing Authority	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	Saratoga Cemetery District	Saratoga Fire Protection District
	Fire Protection	Financing or Constructing Facilities	Pest Control	Flood Control and Water Conservation	Financing or Constructing Facilities		Cemetery	Financing or Constructing Facilities	Cemetery	Fire Protection
Revenues										
Interest Income	\$—	\$—	\$2,224	\$5,823	\$10	\$1,080	\$72	\$20	\$46,542	\$4
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	3,000,000	—	—	—	—	—	—	—	—	—
Other Revenues	14,488	—	—	—	—	135,906	—	—	207,605	—
Total Revenues	\$3,014,488	\$—	\$2,224	\$5,823	\$10	\$136,986	\$72	\$20	\$254,147	\$4
Expenditures										
Fixed Assets	\$4,365,105	\$—	\$—	\$—	\$—	\$82,533	\$—	\$—	\$143,860	\$—
Other Expenditures	12,499	—	—	—	—	57,631	—	—	112,808	—
Total Expenditures	\$4,377,604	\$—	\$—	\$—	\$—	\$140,164	\$—	\$—	\$256,668	\$—
Revenues Over (Under) Expenditures	\$(1,363,116)	\$—	\$2,224	\$5,823	\$10	\$(3,178)	\$72	\$20	\$(2,521)	\$4
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$20,368,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	3,400,000	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	916,073	—	—	—	713,661	—	—	—	502,827	9,128
Operating Transfers Out	—	20,368,000	—	—	713,661	—	—	—	2,140	—
Total Other Financing Sources (Uses)	\$4,316,073	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$500,687	\$9,128
Revenues/Sources Over (Under) Expenditures/Uses	\$2,952,957	\$—	\$2,224	\$5,823	\$10	\$(3,178)	\$72	\$20	\$498,166	\$9,132

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	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)	South Lake County Fire Protection District	South Tahoe Joint Powers Financing Authority	Southgate Recreation and Park District
	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	Fire Protection	Financing or Constructing Facilities	Recreation and Park
Revenues										
Interest Income	\$5,640	\$30	\$6	\$—	\$8	\$25,540	\$12	\$1,831	\$—	\$30,778
Intergovernmental										
Federal	—	—	—	19,250	—	—	—	—	—	166,731
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	308,752	—	—	—	362,153
Other Revenues	10,000	—	—	15,334	—	—	—	30,730	—	127,039
Total Revenues	\$15,640	\$30	\$6	\$34,584	\$8	\$334,292	\$12	\$32,561	\$—	\$686,701
Expenditures										
Fixed Assets	\$42,379	\$—	\$—	\$45,571	\$—	\$—	\$—	\$—	\$—	\$1,701,776
Other Expenditures	—	—	—	—	—	9,629	—	—	354,000	141,400
Total Expenditures	\$42,379	\$—	\$—	\$45,571	\$—	\$9,629	\$—	\$—	\$354,000	\$1,843,176
Revenues Over (Under) Expenditures	\$(26,739)	\$30	\$6	\$(10,987)	\$8	\$324,663	\$12	\$32,561	\$(354,000)	\$(1,156,475)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$5,210,000
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	354,000	1,482,269
Operating Transfers Out	—	—	—	—	—	—	—	99,345	—	766,548
Total Other Financing Sources (Uses)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$(99,345)	\$354,000	\$5,925,721
Revenues/Sources Over (Under) Expenditures/Uses	\$(26,739)	\$30	\$6	\$(10,987)	\$8	\$324,663	\$12	\$(66,784)	\$—	\$4,769,246

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	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	Temecula Cemetery District	Tenaja Community Services District	Thousand Oaks Public Financing Authority	Torrance Public Financing Authority
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Cemetery	Financing or Constructing Facilities	Recreation and Park	Cemetery	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Financing or Constructing Facilities
Revenues										
Interest Income	\$7	\$10	\$36	\$1,761	\$—	\$3,797	\$4,373	\$2,681	\$2,780	\$15,469
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	150,345	—	236,697	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
Total Revenues	\$7	\$10	\$36	\$1,761	\$—	\$154,142	\$4,373	\$239,378	\$2,780	\$15,469
Expenditures										
Fixed Assets	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Other Expenditures	—	—	—	287	—	39,341	—	138,999	—	103,342
Total Expenditures	\$—	\$—	\$—	\$287	\$—	\$39,341	\$—	\$138,999	\$—	\$103,342
Revenues Over (Under) Expenditures	\$7	\$10	\$36	\$1,474	\$—	\$114,801	\$4,373	\$100,379	\$2,780	\$(87,873)
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	1,864,930	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	2,000	—	500	75,000	—	—	—	76,000	—	—
Operating Transfers Out	—	—	—	83,000	1,864,930	—	55,168	—	—	—
Total Other Financing Sources (Uses)	\$2,000	\$—	\$500	\$(8,000)	\$—	\$—	\$(55,168)	\$76,000	\$—	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$2,007	\$10	\$536	\$(6,526)	\$—	\$114,801	\$(50,795)	\$176,379	\$2,780	\$(87,873)

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Tracy Fire Protection District	Truckee-Donner Recreation and Park District	Tulare Lake Drainage District (Kings)	Valley Center Cemetery District	Valley-Wide Recreation and Park District	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
	Fire Protection	Recreation and Park	Drainage and Drainage Maintenance	Cemetery	Recreation and Park	Financing or Constructing Facilities	Governmental Services	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park
Revenues										
Interest Income	\$943	\$29,452	\$2,354	\$18	\$22,039	\$12,866	\$317	\$3,591	\$16	\$606
Intergovernmental										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	90,655
Other Governmental Agencies	—	—	38,108	—	14,506	—	—	—	—	2,351
Other Revenues	32,807	—	—	—	123,284	—	—	—	—	—
Total Revenues	\$33,750	\$29,452	\$40,462	\$18	\$159,829	\$12,866	\$317	\$3,591	\$16	\$93,612
Expenditures										
Fixed Assets	\$—	\$1,719,647	\$414,427	\$—	\$147,096	\$11,680,508	\$—	\$—	\$—	\$—
Other Expenditures	113,508	—	—	—	—	—	—	—	—	90,655
Total Expenditures	\$113,508	\$1,719,647	\$414,427	\$—	\$147,096	\$11,680,508	\$—	\$—	\$—	\$90,655
Revenues Over (Under) Expenditures	\$(79,758)	\$(1,690,195)	\$(373,965)	\$18	\$12,733	\$(11,667,642)	\$317	\$3,591	\$16	\$2,957
Financing Sources (Uses)										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$5,700,000	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	175,000	—	—	—	—	—	2,500	—	—	—
Operating Transfers Out	—	22,538	—	—	—	—	6,000	254,483	—	—
Total Other Financing Sources (Uses)	\$175,000	\$(22,538)	\$—	\$—	\$—	\$5,700,000	\$(3,500)	\$(254,483)	\$—	\$—
Revenues/Sources Over (Under) Expenditures/Uses	\$95,242	\$(1,712,733)	\$(373,965)	\$18	\$12,733	\$(5,967,642)	\$(3,183)	\$(250,892)	\$16	\$2,957

Table 12. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order

	Western Nevada County Fire Agency	Western Riverside County Regional Conservation Authority	Westport Fire Protection District	Woodbridge Lighting District	Yuba Levee Financing Authority	Yucca Valley Fire Protection District	State Total
	Fire Protection	Resource Conservation	Fire Protection	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Fire Protection	—
Revenues							
Interest Income	\$155	\$57,270	\$3,497	\$61	\$235,915	\$55,288	\$8,236,266
Intergovernmental							
Federal	—	2,589,000	—	—	—	—	12,276,094
State	—	484,074	—	—	—	3,385	81,850,295
Other Governmental Agencies	—	7,287,273	—	—	—	—	62,120,111
Other Revenues	10,746	184,513	—	—	—	—	17,919,452
Total Revenues	\$10,901	\$10,602,130	\$3,497	\$61	\$235,915	\$58,673	\$182,402,218
Expenditures							
Fixed Assets	\$6,939	\$9,017,973	\$—	\$—	\$—	\$99,324	\$266,522,989
Other Expenditures	—	—	—	—	—	—	286,588,949
Total Expenditures	\$6,939	\$9,017,973	\$—	\$—	\$—	\$99,324	\$553,111,938
Revenues Over (Under) Expenditures	\$3,962	\$1,584,157	\$3,497	\$61	\$235,915	\$(40,651)	\$(370,709,720)
Financing Sources (Uses)							
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$149,420,272
Inception of Lease Purchase Agreements	—	—	—	—	—	—	4,751,661
Other Financing Sources	—	—	—	—	—	—	4,236,868
Other Financing (Uses)	—	—	—	—	—	—	23,413,403
Operating Transfers In	—	—	—	4,000	—	80,500	247,118,026
Operating Transfers Out	—	3,266,657	—	—	—	111,245	82,353,202
Total Other Financing Sources (Uses)	\$—	\$(3,266,657)	\$—	\$4,000	\$—	\$(30,745)	\$299,760,222
Revenues/Sources Over (Under) Expenditures/Uses	\$3,962	\$(1,682,500)	\$3,497	\$4,061	\$235,915	\$(71,396)	\$(70,949,498)

Table 13. Special Districts Annual Report — Fiscal Year 2010- 11
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
General Obligation Bonds						
Drainage and Drainage Maintenance	\$ 4,108,000	\$ 4,108,000	\$ 492,444	\$ 863,331	\$ —	\$ —
Financing or Constructing Facilities	554,000,000	143,083,054	1,085,000	56,370,978	—	—
Fire Protection	12,238,737	12,238,737	271,812	10,327,228	—	—
Flood Control and Water Conservation	46,830,000	46,830,000	2,760,000	24,692,000	—	—
Health	741,000,000	222,487,076	205,000	222,282,076	—	—
Hospital Enterprise	1,589,134,491	1,452,924,491	7,627,627	1,351,726,566	—	—
Library Services	14,230,000	14,230,000	895,000	6,520,000	—	—
Recreation and Park	257,866,755	250,308,369	12,469,000	186,730,369	—	—
Transit Enterprise	1,373,760,000	1,373,760,000	90,985,000	1,171,725,000	—	—
Waste Disposal Enterprise	1,450,450,785	739,668,574	73,702,554	463,111,182	—	—
Water Enterprise	2,775,656,516	2,403,162,343	162,362,184	709,808,855	—	—
Total General Obligation Bonds	8,819,275,284	6,662,800,644	352,855,621	4,204,157,585	—	—
Revenue Bonds						
Airport Enterprise	1,059,149,924	1,059,149,924	9,245,001	998,339,923	—	—
Cemetery	640,000	640,000	15,000	520,000	—	—
Electric Enterprise	19,810,009,036	19,693,255,036	810,950,042	10,960,090,675	—	—
Financing or Constructing Facilities	28,042,963,809	25,674,613,654	1,088,767,409	17,614,340,471	—	—
Fire Protection	10,005,000	10,005,000	570,000	6,450,000	—	—
Flood Control and Water Conservation	278,004,240	278,004,240	3,938,890	186,506,587	—	—
Governmental Services	37,775,000	37,775,000	478,057	18,756,912	—	—
Harbor and Port Enterprise	151,110,000	151,110,000	7,229,119	119,430,224	—	—
Hospital Enterprise	1,099,060,072	1,098,810,072	54,349,803	797,618,846	—	—
Land Reclamation and Levee Maintenance	16,115,000	16,115,000	215,000	15,900,000	—	—
Parking	76,135,435	76,135,435	2,680,000	39,933,382	—	—
Police Protection and Personal Safety	6,136,866	6,136,866	—	6,136,866	—	—
Recreation and Park	496,130,000	496,130,000	44,115,000	233,495,000	—	—
Streets and Roads - Construction and Maintenance	7,450,000	7,450,000	—	—	—	—
Transit Enterprise	6,809,248,430	6,640,663,430	227,580,000	4,933,160,000	—	—
Waste Disposal Enterprise	6,168,452,663	6,093,101,149	372,271,708	4,352,592,458	—	—
Water Enterprise	19,064,904,234	13,952,289,108	738,489,190	11,093,484,131	—	—
Total Revenue Bonds	83,133,289,709	75,291,383,914	3,360,894,219	51,376,755,475	—	—
Certificates of Participation						
Air Pollution Control	10,715,000	10,715,000	2,615,000	4,445,000	—	—
Cemetery	1,740,000	1,740,000	80,000	1,090,000	—	—
Electric Enterprise	1,008,724,992	1,008,724,992	36,075,043	825,972,699	—	—
Financing or Constructing Facilities	11,981,307,295	11,925,372,776	607,028,533	7,216,270,791	—	—
Fire Protection	43,901,400	43,901,400	1,833,978	35,873,806	—	—
Flood Control and Water Conservation	239,080,000	239,080,000	11,170,000	164,525,000	—	—
Harbor and Port Enterprise	12,477,200	12,477,200	450,400	10,853,084	—	—
Hospital Enterprise	661,383,000	661,383,000	2,660,374	638,771,488	—	—
Pest Control	16,535,000	16,535,000	785,000	11,915,000	—	—
Recreation and Park	91,152,436	91,152,436	2,665,000	73,957,205	—	—
Transit Enterprise	240,050,000	240,050,000	6,805,000	118,795,000	—	—
Waste Disposal Enterprise	3,042,042,622	3,041,462,940	397,495,774	2,212,975,064	—	—

Table 13. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Certificates of Participation						
Water Enterprise	\$ 6,523,947,093	\$ 6,431,268,902	\$ 234,720,229	\$ 5,028,621,269	\$ —	\$ —
Total Certificates of Participation	23,873,056,038	23,723,863,646	1,304,384,331	16,344,065,406	—	—
Other Long-Term Indebtedness						
Air Pollution Control	175,720,629	175,720,629	10,629,083	70,896,221	—	—
Airport Enterprise	256,218,030	170,648,030	143,130,798	26,639,962	—	—
Ambulance Service	1,325,366	1,325,366	201,170	445,773	—	—
Animal Control	1,020,693	1,020,693	101,240	515,708	—	—
Cemetery	7,158,923	7,158,923	434,829	5,787,460	—	—
Drainage and Drainage Maintenance	20,552,378	17,845,404	357,128	10,880,797	—	—
Electric Enterprise	302,382,942	302,382,942	7,937,634	82,808,634	—	—
Financing or Constructing Facilities	2,648,905,762	1,889,754,541	100,561,542	1,474,087,177	1,474,087,177	—
Fire Protection	465,080,609	459,609,997	29,226,121	351,065,544	—	—
Flood Control and Water Conservation	144,389,894	140,822,329	7,113,039	90,030,492	—	—
Governmental Services	89,948,405	89,948,405	4,384,644	35,472,525	—	—
Harbor and Port Enterprise	74,582,400	74,582,400	2,766,819	59,497,534	—	—
Health	56,683,814	56,537,831	225,528	54,989,293	—	—
Hospital Enterprise	445,069,135	445,011,863	25,165,426	251,409,776	—	—
Land Reclamation and Levee Maintenance	4,300,000	4,300,000	840,417	3,210,961	—	—
Library Services	9,317,554	9,317,554	335,927	5,424,188	—	—
Lighting and Lighting Maintenance	257,024	257,024	16,569	172,293	—	—
Local and Regional Planning or Development	422,778,932	422,478,932	3,209,041	308,464,081	—	—
Memorial	475,000	475,000	43,034	299,234	—	—
Parking	225,000	225,000	6,117	37,889	—	—
Pest Control	9,007,506	4,369,490	134,130	2,936,529	—	—
Police Protection and Personal Safety	4,315,506	4,315,506	809,407	2,067,737	—	—
Recreation and Park	81,171,666	81,126,496	6,029,904	46,255,886	—	—
Resource Conservation	575,267	575,267	38,410	406,203	—	—
Self Insurance	15,251,912	15,251,912	3,492,483	8,912,842	—	—
Streets and Roads - Construction and Maintenance	5,059,477	4,965,869	485,526	1,900,119	—	—
Transit Enterprise	2,426,693,217	2,410,587,217	206,316,871	1,311,787,210	—	—
Waste Disposal Enterprise	683,378,579	654,151,600	33,791,546	521,581,761	—	—
Water Enterprise	2,480,582,762	2,360,966,589	410,932,039	1,641,118,443	—	—
Total Other Long-Term Indebtedness	10,832,428,382	9,805,732,809	998,716,422	6,369,102,272	—	—
State of California						
Airport Enterprise	—	—	—	—	112,410	—
Drainage and Drainage Maintenance	—	—	—	—	183,723	—
Financing or Constructing Facilities	—	—	—	—	2,549,810	—
Fire Protection	—	—	—	—	12,473	—
Flood Control and Water Conservation	—	—	—	—	22,306,340	—
Harbor and Port Enterprise	—	—	—	—	24,654,183	—
Recreation and Park	—	—	—	—	3,473,454	—
Waste Disposal Enterprise	—	—	—	—	1,011,760,698	—
Water Enterprise	—	—	—	—	514,939,945	—
Total State of California	—	—	—	—	1,579,993,036	—

Table 13. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
United States						
Fire Protection	—	—	—	—	523,763	—
Flood Control and Water Conservation	—	—	—	—	219,470,796	—
Health	—	—	—	—	3,865,628	—
Hospital Enterprise	—	—	—	—	1,459,368	—
Land Reclamation and Levee Maintenance	—	—	—	—	28,429	—
Recreation and Park	—	—	—	—	1,445,000	—
Waste Disposal Enterprise	—	—	—	—	75,148,763	—
Water Enterprise	—	—	—	—	121,548,629	—
Total United States	—	—	—	—	423,490,376	—
Time Warrants						
Drainage and Drainage Maintenance	—	—	20,000	198,000	—	—
Fire Protection	—	—	14,836	184,490	—	—
Land Reclamation and Levee Maintenance	—	—	4,528,641	5,833,842	—	—
Resource Conservation	—	—	1,189,863	368,406	—	—
Waste Disposal Enterprise	—	—	—	15,483,519	—	—
Water Enterprise	—	—	290,315,154	315,210,440	—	—
Total Time Warrants	—	—	296,068,494	337,278,697	—	—
Lease Obligations						
Ambulance Service	—	—	—	—	—	77,919
Electric Enterprise	—	—	—	—	—	10,827,000
Fire Protection	—	—	—	—	—	4,391,226
Police Protection and Personal Safety	—	—	—	—	—	5,502,844
Recreation and Park	—	—	—	—	—	3,015,581
Television Translator Station Facilities	—	—	—	—	—	331,138
Waste Disposal Enterprise	—	—	—	—	—	63,887,136
Water Enterprise	—	—	—	—	—	1,579,334
Total Lease Obligations	—	—	—	—	—	89,612,178
Special Assessment Acts						
1911 Act Bonds						
Financing or Constructing Facilities	—	—	—	27,580,000	—	—
Waste Disposal Enterprise	—	—	11,500	604,566	—	—
Water Enterprise	—	—	103,537	333,803	—	—
Total 1911 Act Bonds	—	—	115,037	28,518,369	—	—
1915 Act Bonds						
Financing or Constructing Facilities	—	—	25,288,000	35,463,000	—	—
Flood Control and Water Conservation	—	—	2,885,000	13,315,000	—	—
Local and Regional Planning or Development	—	—	—	2,860,000	—	—
Recreation and Park	—	—	2,127,035	31,425,068	—	—
Streets and Roads - Construction and Maintenance	—	—	121,000	1,158,000	—	—
Waste Disposal Enterprise	—	—	1,482,555	17,209,625	—	—
Water Enterprise	—	—	5,387,277	69,955,603	—	—
Total 1915 Act Bonds	—	—	37,290,867	171,386,296	—	—

Table 13. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Mark-Roos						
Financing or Constructing Facilities	\$ —	\$ —	\$ 6,365,000	\$ 136,860,000	\$ —	\$ —
Library Services	—	—	310,000	330,000	—	—
Water Enterprise	—	—	7,852	163,998	—	—
Total Mark-Roos	—	—	6,682,852	137,353,998	—	—
Mello-Roos						
Financing or Constructing Facilities	—	—	6,565,000	85,410,000	—	—
Fire Protection	—	—	75,000	1,955,000	—	—
Land Reclamation and Levee Maintenance	—	—	180,000	30,399,283	—	—
Police Protection and Personal Safety	—	—	235,000	19,765,000	—	—
Recreation and Park	—	—	252,000	5,912,000	—	—
Waste Disposal Enterprise	—	—	75,300	5,379,700	—	—
Water Enterprise	—	—	181,968	7,362,821	—	—
Total Mello-Roos	—	—	7,564,268	156,183,804	—	—
Other						
Airport Enterprise	—	—	41,000	1,239,000	—	—
Financing or Constructing Facilities	—	—	1,330,000	46,895,000	—	—
Flood Control and Water Conservation	—	—	280,000	2,685,000	—	—
Library Services	—	—	45,000	1,195,000	—	—
Waste Disposal Enterprise	—	—	3,140,000	132,110,000	—	—
Water Enterprise	—	—	1,186,500	58,826,305	—	—
Total Other	—	—	6,022,500	242,950,305	—	—
State Totals:	\$ 126,658,049,413	\$ 115,483,781,013	\$ 6,370,594,611	\$ 79,367,752,207	\$ 2,003,483,412	\$ 89,612,178

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11
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	—	—
Agoura Hills Financing Authority									
Revenue Bonds									
Reyes Adobe Interchange	Financing or Constructing Facilities	2007	2042	12,060,000	12,060,000	180,000	11,310,000	—	—
Alameda - Contra Costa Transit Financing Corporation									
Certificates of Participation									
Land Purchase	Financing or Constructing Facilities	2009	2034	15,000,000	15,000,000	345,000	14,655,000	—	—
Office Building Acquisition	Financing or Constructing Facilities	2001	2018	16,860,000	16,860,000	1,340,000	12,980,000	—	—
Purshase of Software	Financing or Constructing Facilities	2008	2018	13,500,000	13,500,000	1,185,000	9,830,000	—	—
Alameda County Fire Department									
Other Long-Term Indebtedness									
Lease Purchase- Heart Monitors	Fire Protection	2007	2012	697,423	697,423	139,485	174,354	—	—
Alameda County Medical Center									
Certificates of Participation									
Capital related activities	Hospital Enterprise	2004	2017	13,018,000	13,018,000	813,700	5,666,976	—	—
Other Long-Term Indebtedness									
Capital Lease	Hospital Enterprise	2004	2017	13,018,000	13,018,000	—	—	—	—
Working capital	Hospital Enterprise	2004	2015	200,000,000	200,000,000	1,510,484	144,382,625	—	—
Alameda County Mosquito Abatement District									
Other Long-Term Indebtedness									
Building Loan	Pest Control	2005	2015	1,000,000	1,000,000	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	15,699,169	—	—
Refunding of Debt	Financing or Constructing Facilities	2007	2021	37,010,000	37,010,000	2,535,000	27,760,000	—	—
Refunding of Debt	Financing or Constructing Facilities	2001	2021	148,455,000	148,455,000	15,330,000	97,455,000	—	—
Alameda County Water District									
Revenue Bonds									
Defeasance Bonds-1998	Water Enterprise	2009	2020	26,340,000	26,340,000	1,990,000	21,885,000	—	—
Certificates of Participation									
Construct Desalination Plant	Water Enterprise	2003	2028	25,000,000	25,000,000	—	25,000,000	—	—
Other Long-Term Indebtedness									
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	290,000	2,465,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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-Contra Costa Transit District Certificates of Participation									
Building Improvement	Transit Enterprise	2001	2018	\$ 23,800,000	\$ 23,800,000	\$ 1,390,000	\$ 12,930,000	\$ —	\$ —
FHR Software	Transit Enterprise	2008	2017	13,500,000	13,500,000	980,000	9,830,000	—	—
Land Purchase	Transit Enterprise	2009	2034	15,000,000	15,000,000	345,000	14,655,000	—	—
Alderpoint County Water District State Of California	Water Enterprise	—	—	—	—	—	—	19,943	—
Alhambra Capital Improvement Corporation Certificates of Participation									
Capital Improvements	Financing or Constructing Facilities	2005	2014	6,410,000	6,410,000	710,000	3,095,000	—	—
Construct Police Facility	Financing or Constructing Facilities	1992	2023	27,000,000	27,000,000	880,000	18,250,000	—	—
Alleghany County Water District United States	Water Enterprise	—	—	—	—	—	—	37,092	—
Allensworth Community Services District Revenue Bonds									
Water System Improvements	Water Enterprise	1998	2038	129,540	129,540	—	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	266,542	860,272	—	—
Alpine Springs County Water District Other Long-Term Indebtedness									
To Repay Construction of Wells	Water Enterprise	1992	2018	309,957	309,957	4,708	100,044	—	—
Alta Cemetery District Other Long-Term Indebtedness									
Development Of Land	Cemetery	2007	2018	450,000	450,000	41,603	294,567	—	—
Alta Irrigation District Other Long-Term Indebtedness									
Water Utility	Water Enterprise	2001	2007	160,303	160,303	48,304	—	—	—
Water Utility	Water Enterprise	2002	2010	695,585	695,585	51,554	196,411	—	—
Altaville-Melones Fire Protection District Other Long-Term Indebtedness									
New Fire Engine	Fire Protection	2007	2010	60,000	60,000	20,935	—	—	—
Amador Water Agency Certificates of Participation									
Water Facilities	Water Enterprise	2006	2036	23,240,000	23,240,000	485,000	22,010,000	—	—
Other Long-Term Indebtedness									
Relocation of facilities	Water Enterprise	1992	1992	445,828	445,828	—	445,828	—	—
Water Facilities	Water Enterprise	1986	2015	623,311	623,311	29,349	172,318	—	—
United States	Water Enterprise	—	—	—	—	—	—	10,489,129	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,775,664	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
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	1,685,000	1,770,000	—	—
1999 Capital Imp. Electric	Financing or Constructing Facilities	1999	2027	45,000,000	45,000,000	1,310,000	36,925,000	—	—
2002 Capital Imp. Electric	Financing or Constructing Facilities	2002	2032	178,705,000	178,705,000	3,645,000	168,065,000	—	—
2003 Capital Imp. Electric	Financing or Constructing Facilities	2003	2023	60,415,000	60,415,000	6,610,000	35,240,000	—	—
2007 Capital Imp. Electric	Financing or Constructing Facilities	2007	2038	206,035,000	206,035,000	1,040,000	202,120,000	—	—
2007 Capital Imp. Sewer	Financing or Constructing Facilities	2007	2039	47,710,000	47,710,000	805,000	46,130,000	—	—
2009 Electric Capital Imp	Financing or Constructing Facilities	2009	2040	70,000,000	70,000,000	1,100,000	68,900,000	—	—
2009 Refunding Project	Financing or Constructing Facilities	2009	2020	51,820,000	51,820,000	3,965,000	44,345,000	—	—
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	8,505,000	221,422,465	—	—
Capital Improvements	Financing or Constructing Facilities	2011	2041	34,525,000	34,252,000	—	34,525,000	—	—
Capital Improvements	Financing or Constructing Facilities	2004	2035	131,265,000	131,265,000	2,435,000	116,520,000	—	—
Capital Improvements	Financing or Constructing Facilities	2011	2037	90,390,000	90,390,000	—	90,390,000	—	—
Refinancing COP	Financing or Constructing Facilities	2003	2024	26,260,000	26,260,000	3,505,000	12,800,000	—	—
Refinancing Revenue Bonds	Financing or Constructing Facilities	2007	2037	256,320,000	256,320,000	300,000	256,020,000	—	—
Refunding Partial Refunding	Financing or Constructing Facilities	2004	2017	12,105,000	12,105,000	880,000	3,550,000	—	—
Anaheim Public Improvement Corporation Certificates of Participation Arena Area Land	Financing or Constructing Facilities	1993	2019	21,210,000	21,210,000	920,000	12,070,000	—	—
Anderson Fire Protection District Other Long-Term Indebtedness 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	33,138	110,449	—	—
Angiola Water District Other Long-Term Indebtedness Vehicle Purchase	Water Enterprise	2008	2011	38,000	38,000	14,109	8,118	—	—
Vehicle Purchased	Water Enterprise	2009	2012	36,971	36,971	11,868	18,630	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Angiola Water District — (continued)									
Vehicle Purchased	Water Enterprise	2006	2010	\$ 68,799	\$ 68,799	\$ 5,730	\$ —	\$ —	\$ —
Well Development	Water Enterprise	2007	2027	4,926,561	4,926,561	164,103	4,457,370	—	—
Antelope Fire Protection District									
Certificates of Participation									
Acquisition	Fire Protection	2008	2047	301,000	301,000	3,000	291,500	—	—
Lease Obligations	Fire Protection	—	—	—	—	—	—	—	173,301
Antelope Valley Hospital District									
Revenue Bonds									
Construction	Hospital Enterprise	2002	2017	55,000,000	55,000,000	—	55,000,000	—	—
Hospital Expansion	Hospital Enterprise	2010	2020	25,000,000	25,000,000	389,952	24,610,048	—	—
Hospital Expansion	Hospital Enterprise	2011	2036	18,725,000	18,725,000	—	18,725,000	—	—
Hospital Expansion	Hospital Enterprise	1998	2027	69,905,000	69,905,000	10,575,000	37,935,000	—	—
Other Long-Term Indebtedness									
Equipment	Hospital Enterprise	2008	2015	13,708,786	13,708,786	3,311,316	6,744,796	—	—
General Expenses	Hospital Enterprise	2009	2014	1,465,043	1,465,043	277,405	1,010,700	—	—
General Expenses	Hospital Enterprise	2000	2008	27,781,917	27,781,917	—	—	—	—
Antelope Valley Resource Conservation District									
Time Warrants	Resource Conservation	—	—	—	—	6,000	17,166	—	—
Antelope Valley-East Kern Water Agency									
Certificates of Participation									
General Improvements	Water Enterprise	2007	2037	75,000,000	75,000,000	1,415,000	69,660,000	—	—
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	1,640,000	34,440,000	—	—
Apple Valley Fire Protection District									
Other Long-Term Indebtedness									
Purchase two fire engines	Fire Protection	2011	2017	614,360	614,360	—	614,360	—	—
Aptos-La Selva Fire Protection Services									
Other Long-Term Indebtedness									
Lease Agreement	Fire Protection	2004	2014	425,000	425,000	46,582	138,648	—	—
Lease Purchase	Fire Protection	2003	2012	425,000	425,000	44,791	105,591	—	—
Arbuckle Public Utility District									
Other Long-Term Indebtedness									
Sewer Cleaner	Waste Disposal Enterprise	2006	2011	36,096	36,096	8,180	—	—	—
Arcade Creek Recreation and Park District									
Other Long-Term Indebtedness									
Equipment Lease	Recreation and Park	2008	2011	12,303	12,303	5,833	—	—	—
Finance Land Purchase	Recreation and Park	2010	2020	89,700	89,700	3,693	86,007	—	—
Arcata Fire Protection District									
Other Long-Term Indebtedness									
Fire Protection	Fire Protection	1999	2020	256,771	256,771	—	27,967	—	—
GASB 45 OPEB	Fire Protection	2009	2020	345,833	345,833	—	695,570	—	—
Purchase 3 New Fire Engines	Fire Protection	2007	2014	967,576	967,576	598,687	—	—	—
Purchase of New Fire Engine	Fire Protection	2003	2013	652,512	652,512	143,418	—	—	—
Refinance - 3 New Fire Engines	Fire Protection	2011	2017	470,700	470,700	—	470,700	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Arden Manor Recreation and Park District									
Other Long-Term Indebtedness									
Capital Improvements	Recreation and Park	2000	2010	\$ 350,000	\$ 350,000	\$ 28,658	\$ 123,068	\$ —	\$ —
Tractor Lease	Recreation and Park	2008	2013	24,610	24,610	6,058	3,406	—	—
Lease Obligations	Recreation and Park	—	—	—	—	—	—	—	3,406
Armona Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	1,783,062	—
Aromas County Water District									
General Obligation Bonds									
Water Improvements	Water Enterprise	1961	2012	200,000	200,000	2,500	—	—	—
Other Long-Term Indebtedness									
Capital Improvement	Water Enterprise	2006	2026	996,725	996,725	40,135	809,574	—	—
Arrowbear Park County Water District									
Other Long-Term Indebtedness									
Joint Use Facility	Waste Disposal Enterprise	2002	2017	368,646	368,646	33,645	239,083	—	—
Artois Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	136,064	—
Arvin Community Services District									
Other Long-Term Indebtedness									
Facilities	Water Enterprise	2002	2012	150,000	150,000	—	7,904	—	—
Special Assessment Act									
Other	Water Enterprise	—	—	—	—	—	92,805	—	—
Arvin-Edison Water Storage District									
Other Long-Term Indebtedness									
Construction Funding	Water Enterprise	2008	2027	7,500,000	7,500,000	264,985	6,737,551	—	—
Project Funding	Water Enterprise	2006	2025	10,000,000	10,000,000	8,676,724	—	—	—
Refinance Project Funding	Water Enterprise	2010	2025	8,630,247	8,630,247	344,491	8,285,756	—	—
Water Rights Bond Funding	Water Enterprise	2010	2030	19,792,064	19,792,064	—	19,792,064	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,932,713	—
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	830,000	2,145,000	—	—
School Construction Financing	Financing or Constructing Facilities	1996	2011	10,770,000	10,770,000	1,800,000	1,835,000	—	—
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	—	—	—	—
Wastewater System Improvements	Financing or Constructing Facilities	2010	2045	54,345,000	54,345,000	230,000	54,115,000	—	—
Wastewater system improvements	Financing or Constructing Facilities	2011	2045	10,000,000	10,000,000	—	10,000,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	\$ 100,000	\$ 445,000	\$ —	\$ —
Auburn Valley Community Services District Revenue Bonds Refunding of Prior Issue	Waste Disposal Enterprise	2003	2021	3,985,000	3,985,000	205,000	2,820,000	—	—
Avenal Public Financing Authority Revenue Bonds Refinancing	Financing or Constructing Facilities	2005	2037	9,660,000	9,660,000	260,000	8,450,000	—	—
Azusa Public Financing Authority Revenue Bonds Finance Water System Improvemnt	Financing or Constructing Facilities	2006	2039	55,000,000	54,850,000	295,000	54,275,000	—	—
Certificates of Participation Refund 1990 City Lease Loan	Financing or Constructing Facilities	1994	2020	8,750,000	8,585,000	115,000	1,810,000	—	—
Refund 1994 City CIP COPs	Financing or Constructing Facilities	2003	2020	5,200,000	4,825,000	225,000	3,255,000	—	—
Bald Mountain Fire Protection District Other Long-Term Indebtedness New water tanker	Fire Protection	2007	2014	81,106	81,106	12,967	7,548	—	—
Baldwin Park Financing Authority Revenue Bonds Refund 1990 Series A and B	Financing or Constructing Facilities	1998	2021	9,445,000	9,445,000	465,000	5,365,000	—	—
Refund 1990 series B	Financing or Constructing Facilities	2003	2021	6,265,000	6,265,000	305,000	4,400,000	—	—
Refunding Loan	Financing or Constructing Facilities	1990	2021	20,680,000	20,680,000	260,000	4,065,000	—	—
Certificates of Participation Energy Conservation/Retrofit	Financing or Constructing Facilities	2001	2011	1,000,000	1,000,000	125,000	—	—	—
Refunding 2004 COP	Financing or Constructing Facilities	2004	2034	10,840,000	10,840,000	220,000	9,520,000	—	—
Street Improvements	Financing or Constructing Facilities	2008	2017	3,022,000	3,022,000	297,000	2,446,000	—	—
Bard Water District Certificates of Participation Canal Lining	Water Enterprise	2004	2024	1,735,000	1,735,000	70,000	1,295,000	—	—
Barstow Fire Protection District Other Long-Term Indebtedness Equipment	Fire Protection	2006	2011	376,690	376,690	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	237,044	5,952,577	—	—
Bear Valley Community Healthcare District Other Long-Term Indebtedness Mortgage	Hospital Enterprise	2007	2024	658,254	658,254	28,288	611,271	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	Water Enterprise	2002	2027	\$ 4,530,000	\$ 4,530,000	\$ 290,000	\$ 2,410,000	\$ —	\$ —
Other Long-Term Indebtedness Infrastructure Improvements	Waste Disposal Enterprise	2005	2030	624,244	624,244	17,026	530,912	—	—
Water System Improvements State Of California	Water Enterprise	2005	2030	2,964,600	2,823,597	81,449	2,539,842	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	542,987	—
Bear Valley Water District Other Long-Term Indebtedness Line of credit	Waste Disposal Enterprise	2007	2009	735,000	718,602	58,001	594,147	—	—
Beaumont Cherry Valley Recreation and Park District Other Long-Term Indebtedness Purchase of Vehicle	Recreation and Park	2010	2015	43,294	43,294	7,679	27,238	—	—
Beaumont-Cherry Valley Water District Other Long-Term Indebtedness Construction of Trans Systems	Water Enterprise	2010	2015	5,000,000	5,000,000	470,000	4,530,000	—	—
Beckworth County Service Area General Obligation Bonds Waste Disposal	Waste Disposal Enterprise	1971	2005	50,000	50,000	2,000	4,000	—	—
Bell Gardens Financing Authority Revenue Bonds									
Pay for Redevelopment Activiti	Financing or Constructing Facilities	2003	2029	17,705,000	17,705,000	615,000	13,865,000	—	—
Pay for Redevelopment Activity	Financing or Constructing Facilities	2005	2029	4,775,000	4,775,000	135,000	4,295,000	—	—
Refunding	Financing or Constructing Facilities	2004	2024	5,240,000	5,240,000	210,000	4,010,000	—	—
Refunding	Water Enterprise	2004	2024	5,240,000	5,240,000	—	—	—	—
Certificates of Participation Public Infrastructure Improvt	Financing or Constructing Facilities	2006	2036	3,780,000	3,780,000	80,000	3,510,000	—	—
Bella Vista Water District Other Long-Term Indebtedness Defeasance COPS	Water Enterprise	1996	2016	4,255,000	4,255,000	1,929,835	—	—	—
Special Assessment Act 1911 Act Bonds	Water Enterprise	—	—	—	—	65,307	—	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	3,000	166,163	—	—
United States	Water Enterprise	—	—	—	—	—	—	472,656	—
State Of California	Water Enterprise	—	—	—	—	—	—	9,143,517	—
Bellflower Financing Authority Certificates of Participation Water System Improvements	Financing or Constructing Facilities	2008	2039	8,230,000	8,230,000	135,000	8,095,000	—	—
Bellflower Public Facilities Corporation Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Bellflower Public Facilities Corporation — (continued)									
Civic Center and Park	Financing or Constructing Facilities	2011	2019	\$ 3,495,000	\$ 3,495,000	\$ —	\$ 3,495,000	\$ —	\$ —
Certificates of Participation									
Civic Center and Park	Financing or Constructing Facilities	1999	2020	6,360,000	6,360,000	3,655,000	—	—	—
Belmont Fire Protection District									
Other Long-Term Indebtedness									
Lease Purchase Fire Truck	Fire Protection	2011	2021	532,938	532,938	—	532,938	—	—
Belmont-San Carlos Fire Department									
Other Long-Term Indebtedness									
Purchase Fire Trucks	Fire Protection	2002	2012	599,688	599,688	68,358	71,091	—	—
Purchase Fire Trucks - 2052	Fire Protection	2009	2018	269,240	269,240	23,475	212,397	—	—
Purchase Fire Trucks - 2053	Fire Protection	2009	2018	513,002	513,002	45,024	403,825	—	—
Belridge Water Storage District									
General Obligation Bonds									
Surface Irrigation 1972	Water Enterprise	1972	2012	2,700,000	2,700,000	175,000	350,000	—	—
Other Long-Term Indebtedness									
Surface Irrigation	Water Enterprise	2004	2024	725,000	724,628	49,901	309,894	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,404,130	—
Belvedere-Tiburon Library Agency									
Special Assessment Act									
Other	Library Services	—	—	—	—	45,000	1,195,000	—	—
Ben Lomond Fire Protection District									
Other Long-Term Indebtedness									
Enlarge fire station	Fire Protection	2009	2019	575,000	575,000	45,423	479,930	—	—
Bennett Valley Fire Protection									
Other Long-Term Indebtedness									
Consolidation of debt	Fire Protection	2007	2017	450,345	450,345	34,283	247,517	—	—
Type 1 Fire Engine	Fire Protection	2008	2018	235,000	235,000	17,467	162,311	—	—
Berkeley Joint Powers Financing Authority									
Revenue Bonds									
Acquisition of Theater/Park	Financing or Constructing Facilities	1999	2029	9,125,000	9,125,000	225,000	7,235,000	—	—
New Parking Facilities	Financing or Constructing Facilities	2006	2022	5,620,000	5,620,000	285,000	3,950,000	—	—
Certificates of Participation									
Bldg Acquisition/Improvement	Financing or Constructing Facilities	2003	2033	27,950,000	27,950,000	695,000	25,385,000	—	—
Berrenda Mesa Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	963,993	—
Bertsch-Ocean View Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	393,948	—
Big Bear Area Regional Wastewater Agency									
Revenue Bonds									
Finance Capital Improvements	Waste Disposal Enterprise	1999	2015	2,745,000	2,745,000	140,000	1,380,000	—	—
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Area Regional Wastewater Agency — (continued)									
Finance Capital Improvements	Waste Disposal Enterprise	2006	2027	\$ 5,139,500	\$ 5,139,500	\$ 191,121	\$ 4,341,972	\$ —	\$ —
Big Bear City Community Services District									
Other Long-Term Indebtedness									
To Refinance 1993 CSCDA Loan	Water Enterprise	2003	2014	1,058,092	1,058,092	101,741	389,308	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	37,022	—
Big Bear Municipal Water District									
Certificates of Participation									
Lease Real Property/Building	Water Enterprise	2003	2033	6,100,000	6,100,000	135,000	5,170,000	—	—
Other Long-Term Indebtedness									
Copier Lease	Water Enterprise	2006	2011	22,890	22,890	4,537	—	—	—
Big Rock Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	144,622	—
Bighorn-Desert View Water Agency									
Revenue Bonds									
Support Existing Water System	Water Enterprise	1980	2020	700,000	700,000	25,000	286,977	—	—
Water System Construction	Water Enterprise	1964	1988	275,000	275,000	—	2,000	—	—
General Obligation Bonds									
Water System Construction	Water Enterprise	1977	2019	1,875,000	1,875,000	70,000	702,000	—	—
Biola Community Services District									
Revenue Bonds									
Construct Pumping Facility	Water Enterprise	1978	2020	150,000	148,000	6,000	50,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	162,282	—
Birchim Community Services District									
General Obligation Bonds									
Improvements	Water Enterprise	2006	2047	244,000	244,000	2,742	233,685	—	—
Improvements	Water Enterprise	1999	2038	119,215	119,215	1,702	104,371	—	—
Bloss Memorial Healthcare District									
Other Long-Term Indebtedness									
Optical Equip and Infrastru	Health	2008	2013	427,500	427,500	84,998	193,135	—	—
Blythe Public Finance Authority									
Revenue Bonds									
Finance Construction	Financing or Constructing Facilities	1998	2028	1,935,000	1,935,000	50,000	1,460,000	—	—
Finance Construction	Financing or Constructing Facilities	2001	2031	1,275,000	1,275,000	25,000	1,070,000	—	—
Finance Construction	Financing or Constructing Facilities	1997	2027	5,065,000	5,065,000	135,000	3,810,000	—	—
Bodega Bay Fire Protection District									
Other Long-Term Indebtedness									
Construct Fire Station	Fire Protection	1996	2031	1,500,000	1,500,000	30,000	1,219,558	—	—
light Reserve Unit	Fire Protection	2009	2014	103,580	103,580	20,015	64,384	—	—
New vehicle	Fire Protection	2008	2012	136,868	136,868	28,464	29,642	—	—
Solar	Fire Protection	2008	2017	118,175	118,175	10,253	77,971	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
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	\$ 64,000	\$ 1,874,900	\$ —	\$ —
	Waste Disposal Enterprise	—	—	—	—	—	—	1,273,700	—
Bolinas Community Public Utility General Obligation Bonds Sewer Treatment Wastewater Water Service System Water System State Of California	Waste Disposal Enterprise	1973	2014	385,000	385,000	19,000	41,000	—	—
	Waste Disposal Enterprise	2008	2023	226,000	226,000	14,125	169,500	—	—
	Water Enterprise	1978	2018	150,000	150,000	6,000	45,000	—	—
	Water Enterprise	2008	2023	605,000	605,000	37,813	453,750	—	—
	Water Enterprise	—	—	—	—	—	—	488,111	—
Bolinas Fire Protection District General Obligation Bonds Building Firehouse	Fire Protection	2005	2045	2,260,000	2,260,000	11,812	1,711,138	—	—
Bonita Canyon Public Facilities Financing Authority Special Assessment Act Mello-Roos	Financing or Constructing Facilities	—	—	—	—	810,000	40,465,000	—	—
Boronda County Sanitation District (Monterey) Revenue Bonds Sanitation Improvement	Waste Disposal Enterprise	1987	2025	653,300	653,300	18,000	380,000	—	—
Borrego Water District Other Long-Term Indebtedness Water System Acquisition Water System Acquisition	Water Enterprise	2010	2020	540,123	540,123	45,140	689,234	—	—
	Water Enterprise	2008	2029	2,775,000	2,775,000	—	2,775,000	—	—
Branciforte Fire Protection District Other Long-Term Indebtedness Pierce Type 3 Pumper	Fire Protection	2006	2018	280,988	280,988	26,079	184,066	—	—
Brannan-Andrus Levee Maintenance (Sacramento) Other Long-Term Indebtedness Purchase of Equipment	Flood Control and Water Conservation	2009	2013	360,000	36,000	35,093	76,672	—	—
Brawley County Water District General Obligation Bonds Potable Water Supply	Water Enterprise	1977	2017	500,000	500,000	15,500	109,080	—	—
Brawley Public Improvement Corporation Certificates of Participation Sewer Treatment Plant	Financing or Constructing Facilities	1997	2016	2,845,000	2,845,000	170,000	1,145,000	—	—
Brea Public Financing Authority Revenue Bonds Refund Prior Bonds Refund Prior Bonds Refund Prior Bonds	Financing or Constructing Facilities	2010	2021	11,000,000	9,460,000	—	9,460,000	—	—
	Financing or Constructing Facilities	2008	2026	27,500,000	20,925,000	765,000	19,195,000	—	—
	Financing or Constructing Facilities	2009	2039	27,500,000	25,800,000	335,000	25,465,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
Solar and Energy Projects	Financing or Constructing Facilities	2010	2036	\$ 8,500,000	\$ 2,835,000	\$ 75,000	\$ 2,760,000	\$ —	\$ —
Solar and Energy Projects	Financing or Constructing Facilities	2010	2036	13,500,000	12,295,000	—	12,295,000	—	—
To Refund Prior Bonds	Financing or Constructing Facilities	2004	2021	5,000,000	4,330,000	220,000	3,140,000	—	—
To Refund Prior Bonds	Financing or Constructing Facilities	1998	2021	39,420,000	37,745,000	10,290,000	—	—	—
Bridgeport Public Utility District									
Revenue Bonds									
Improvement to Potable Water	Water Enterprise	2002	2042	370,000	370,000	4,700	334,400	—	—
Potable Water Sanitary Sewer	Waste Disposal Enterprise	2002	2042	1,875,740	1,875,740	23,600	1,670,900	—	—
Brisbane Public Financing Authority									
Revenue Bonds									
Acquire Reassessment Bond	Financing or Constructing Facilities	2001	2015	8,935,000	8,935,000	720,000	4,955,000	—	—
Complete retrofit & upgrade CH	Financing or Constructing Facilities	2009	2024	2,255,000	2,255,000	75,000	2,110,000	—	—
Retrofit and upgrade City Hall	Financing or Constructing Facilities	2005	2035	5,970,000	5,970,000	145,000	5,825,000	—	—
To Acquire RDA	Financing or Constructing Facilities	2001	2025	26,300,000	26,300,000	825,000	19,765,000	—	—
Other Long-Term Indebtedness									
Refinance 1995 COP	Financing or Constructing Facilities	2005	2018	3,265,000	3,265,000	245,000	1,940,000	—	—
Brooktrails Community Services District									
Certificates of Participation									
Dam Spillway Project	Water Enterprise	2008	2048	3,165,000	790,415	34,000	3,008,836	—	—
Water System Improvements	Water Enterprise	2005	2045	454,000	454,000	5,600	424,000	—	—
Other Long-Term Indebtedness									
Purchase copier	Governmental Services	2009	2014	9,491	9,491	1,795	5,052	—	—
Purchase fire rescue truck	Fire Protection	2009	2014	58,159	58,159	11,212	32,124	—	—
United States	Water Enterprise	—	—	—	—	—	—	142,698	—
	Waste Disposal Enterprise	—	—	—	—	—	—	314,802	—
Browns Valley Irrigation District									
General Obligation Bonds									
Facilities Construction	Water Enterprise	1988	2012	1,050,000	1,050,000	—	100,000	—	—
Buckingham Park Water District									
Special Assessment Act									
Other	Water Enterprise	—	—	—	—	56,500	413,500	—	—
Buena Park Library District									
Other Long-Term Indebtedness									
OPEB Obligation	Library Services	2010	2012	238,690	238,690	—	238,690	—	—
Burbank - Glendale - Pasadena Airport Authority									
Revenue Bonds									
Land Acquisition/Development	Airport Enterprise	2005	2025	50,765,000	50,765,000	1,470,000	49,295,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Burbank - Glendale - Pasadena Airport Authority — (continued)									
Land Acquisition/Development Refinance 1992 Debt	Airport Enterprise	2005	2010	\$ 9,020,000	\$ 9,020,000	\$ 205,000	\$ —	\$ —	\$ —
Burney Water District									
General Obligation Bonds Improvements	Airport Enterprise	2005	2017	7,750,000	7,750,000	855,000	6,895,000	—	—
Butte City Community Services District									
General Obligation Bonds Water System Construction	Waste Disposal Enterprise	1973	2013	850,000	850,000	45,000	90,000	—	—
Buttonwillow County Water District									
General Obligation Bonds Water Utility United States	Water Enterprise	1970	2009	29,300	29,300	—	529	—	—
General Obligation Bonds Water Utility United States	Water Enterprise	1973	2013	130,000	130,000	4,000	8,000	—	—
General Obligation Bonds Waste Disposal Enterprise	Waste Disposal Enterprise	—	—	—	—	—	—	491,789	—
Buttonwillow Recreation and Park District									
General Obligation Bonds Construction Multipurpose Bldg	Recreation and Park	2008	2038	4,870,000	4,870,000	60,000	4,810,000	—	—
Byron Sanitary District (Contra Costa)									
Revenue Bonds Wastewater Systems Design	Waste Disposal Enterprise	2007	2039	2,750,000	2,750,000	75,000	2,675,000	—	—
Other Long-Term Indebtedness Wastewater Facility Project	Waste Disposal Enterprise	2009	2011	1,600,000	1,600,000	800,000	—	—	—
Byron-Bethany Irrigation District									
Revenue Bonds Construct Administrative bldg.	Water Enterprise	2007	2032	5,750,000	5,750,000	1,321,304	4,235,000	—	—
Other Long-Term Indebtedness Backhoe Loader	Water Enterprise	2007	2010	141,751	141,751	37,933	—	—	—
Cabazon County Water District									
Other Long-Term Indebtedness Construct Water Improvements State Of California	Water Enterprise	1997	2022	300,000	300,000	—	300,000	—	—
Other Long-Term Indebtedness State Of California	Water Enterprise	—	—	—	—	—	—	1,108,431	—
Cacheville Community Services District									
General Obligation Bonds Acquisition of Water Facility	Water Enterprise	1977	2017	200,000	193,000	—	62,000	—	—
Calaveras County Water District									
Revenue Bonds Refinance Water Facilities	Water Enterprise	2004	2018	19,625,000	19,625,000	1,435,000	10,450,000	—	—
Other Long-Term Indebtedness Construction	Water Enterprise	1970	2010	1,643,810	1,643,810	54,144	766,060	—	—
Equipment Loan	Water Enterprise	2006	2012	188,574	188,574	28,629	29,888	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	445,500	6,730,467	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	88,511	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Calaveras County Water District — (continued) State Of California	Waste Disposal Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 10,805	\$ —
Calaveras Public Utility District United States State Of California	Water Enterprise	—	—	—	—	—	—	448,127	—
	Water Enterprise	—	—	—	—	—	—	564,590	—
California Fairs Financing Authority Revenue Bonds Construction	Financing or Constructing Facilities	1989	2011	30,865,000	30,865,000	2,549,959	2,660,000	—	—
Other Long-Term Indebtedness Capital Leases Payable	Financing or Constructing Facilities	2003	2020	17,175,852	17,175,852	2,319,072	11,542,891	—	—
California School Facilities Financing Authority General Obligation Bonds School Facilities Refunding	Financing or Constructing Facilities	2009	2049	60,000,000	57,455,978	1,085,000	56,370,978	—	—
California Statewide Automated Welfare System Consortium IV Other Long-Term Indebtedness Purchase of Computer Hardware	Governmental Services	2001	2016	37,502,095	37,502,095	2,603,465	7,681,355	—	—
California Transit Financing Authority Revenue Bonds Public Transit Financing	Financing or Constructing Facilities	1997	2027	200,000,000	200,000,000	2,800,000	64,595,000	—	—
Callayomi County Water District General Obligation Bonds Water System Improvement	Water Enterprise	1988	2029	182,000	176,800	4,000	115,000	—	—
Calleguas Municipal Water District Revenue Bonds Capital Improv. Water System	Water Enterprise	2003	2024	46,280,000	46,280,000	3,430,000	39,985,000	—	—
Construction	Financing or Constructing Facilities	2007	2038	58,265,000	58,265,000	1,035,000	55,280,000	—	—
Construction	Financing or Constructing Facilities	2010	2020	100,000,000	100,000,000	—	98,755,000	—	—
Construction	Financing or Constructing Facilities	2008	2043	40,300,000	40,300,000	—	40,300,000	—	—
Refunding	Water Enterprise	2006	2027	36,250,000	36,250,000	120,000	35,800,000	—	—
Calpella County Water District Revenue Bonds Update Sewer Facilities	Waste Disposal Enterprise	1979	2019	31,300	31,300	1,000	10,000	—	—
Camarillo Sanitary District (Ventura) Revenue Bonds Waste Disp. Enterp. Improvmnts	Waste Disposal Enterprise	2005	2036	23,000,000	23,000,000	460,000	20,860,000	—	—
Cambria Community Healthcare District Lease Obligations	Ambulance Service	—	—	—	—	—	—	—	77,919

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Cambria Community Services District									
Revenue Bonds									
Prepay Other Debt	Waste Disposal Enterprise	1999	2025	\$ 2,245,000	\$ 2,245,000	\$ 1,660,000	\$ —	\$ —	\$ —
Prepay other debt	Water Enterprise	2006	2015	1,233,375	1,233,375	152,880	542,945	—	—
Prepay other debt	Waste Disposal Enterprise	2006	2015	664,125	664,125	82,320	292,355	—	—
Other Long-Term Indebtedness									
Fire Engine	Fire Protection	2006	2016	477,224	477,224	248,329	—	—	—
Prepay Other Debt	Waste Disposal Enterprise	2010	2024	1,585,000	1,585,000	—	1,585,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	797,008	—
Cameron Park Airport District									
Other Long-Term Indebtedness									
Airport	Airport Enterprise	1998	2015	405,000	405,000	28,728	148,295	—	—
Airport	Airport Enterprise	2003	2017	90,000	90,000	6,204	56,062	—	—
Special Assessment Act									
Other	Airport Enterprise	—	—	—	—	41,000	1,239,000	—	—
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	8,446,755	—	—
Camp Meeker Recreation and Park District									
United States									
	Recreation and Park	—	—	—	—	—	—	1,445,000	—
State Of California	Recreation and Park	—	—	—	—	—	—	865,621	—
Camrosa Water District									
Revenue Bonds									
To Refinance an Earlier Bond	Water Enterprise	2002	2020	11,700,000	11,700,000	415,000	9,085,000	—	—
Certificates of Participation Refund COPs	Waste Disposal Enterprise	1995	2011	7,780,000	7,780,000	535,000	—	—	—
Capistrano Bay Community Services District									
Special Assessment Act									
1915 Act Bonds	Streets and Roads - Construction and Maintenance	—	—	—	—	25,000	260,000	—	—
Carmel Area Wastewater Agency (Monterey)									
Revenue Bonds									
Sewer Facility Construction	Waste Disposal Enterprise	2004	2024	3,000,000	3,000,000	115,000	2,160,000	—	—
Carmel Valley Fire Protection District									
Certificates of Participation									
Building Lease	Fire Protection	2003	2030	1,575,000	1,575,000	40,000	1,390,000	—	—
Other Long-Term Indebtedness									
Phone System	Fire Protection	2004	2009	36,526	36,526	—	—	—	—
Purchase of Equipment	Fire Protection	2008	2013	18,538	18,538	5,737	5,807	—	—
Carmichael Recreation and Park District									
Other Long-Term Indebtedness									
Structures	Recreation and Park	2008	2017	746,812	746,812	69,111	488,472	—	—
Carmichael Water District									
Certificates of Participation									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Carmichael Water District — (continued)									
Refinance prior COPs	Water Enterprise	2010	2027	\$ 28,550,000	\$ 28,550,000	\$ 800,000	\$ 27,750,000	\$ —	\$ —
Other Long-Term Indebtedness									
Construction of Capital Assets	Water Enterprise	2010	2015	2,000,000	2,000,000	382,412	1,399,599	—	—
Carpinteria - Summerland Fire Protection District									
Other Long-Term Indebtedness									
2006 Chevy Truck	Fire Protection	2006	2011	20,474	20,474	4,848	—	—	—
2007 Chevy Tahoe	Fire Protection	2006	2011	36,664	36,664	8,410	1,471	—	—
Defibrillator Lease	Fire Protection	2006	2011	48,180	48,180	7,700	—	—	—
Fire Engine	Fire Protection	2004	2013	250,401	250,401	27,872	59,779	—	—
Kyocera Copier	Fire Protection	2010	2014	8,784	8,784	1,240	7,267	—	—
Kyocera Copy Machine	Fire Protection	2006	2011	12,564	12,564	4,398	—	—	—
Medtronic Defibrillators	Fire Protection	2010	2014	48,043	48,043	10,870	35,437	—	—
Pierce Arrow XT Pumper Truck	Fire Protection	2009	2014	404,411	404,411	37,427	124,481	—	—
Pierce Hawk Wildland Engine	Fire Protection	2004	2013	250,401	250,401	27,872	59,779	—	—
Carpinteria Public Improvement Corporation									
Certificates of Participation									
Improvements	Financing or Constructing Facilities	1999	2018	2,140,000	2,140,000	120,000	1,035,000	—	—
Carpinteria Sanitary District (Santa Barbara)									
Revenue Bonds									
Upgrade Treatment Plant	Waste Disposal Enterprise	1993	2025	19,250,000	19,250,000	635,000	13,155,000	—	—
Carpinteria Valley Water District									
Revenue Bonds									
Refi of Water Utilities Bond	Water Enterprise	2004	2013	260,000	260,000	35,000	40,000	—	—
Certificates of Participation									
Capital Assets	Water Enterprise	2005	2033	10,025,000	10,025,000	—	8,870,000	—	—
Capital Assets	Water Enterprise	2000	2011	9,015,000	9,015,000	180,000	—	—	—
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	2031	8,341,026	8,341,026	360,534	8,876,124	—	—
Safe Drinking Standards	Water Enterprise	2004	2027	8,140,452	8,140,452	—	4,542,902	—	—
Water Treatment	Water Enterprise	2006	2026	3,580,170	3,580,170	236,028	2,686,867	—	—
Casitas Municipal Water									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	12,000	161,500	—	—
United States	Water Enterprise	—	—	—	—	—	—	943,646	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,807,893	—
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	20,670,000	—	—
Capital Improvements	Water Enterprise	1999	2030	156,855,000	97,413,876	—	45,008,876	—	—
Capital Improvements	Water Enterprise	2007	2037	89,830,000	89,830,000	1,660,000	85,050,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Castaic Lake Water Agency — (continued)									
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	275,000	38,550,000	—	—
Refund 1990 COPs	Water Enterprise	1994	2020	124,600,000	124,600,000	5,245,000	18,105,000	—	—
Refund 1999 COPs	Water Enterprise	2007	2031	45,520,000	45,520,000	1,330,000	43,020,000	—	—
Refund 2001 Series A COPs	Water Enterprise	2010	2031	70,595,000	70,595,000	1,300,000	69,295,000	—	—
Castella Fire Protection District									
Other Long-Term Indebtedness									
Purchase of New Fire Engine	Fire Protection	2008	2024	273,488	273,488	5,475	208,182	—	—
Purchase of Used Fire Engine	Fire Protection	2010	2011	15,000	15,000	15,000	—	—	—
Castroville Community Services District									
Other Long-Term Indebtedness									
Construction of Well 26	Water Enterprise	2006	2021	400,000	400,000	21,977	309,035	—	—
Refinance Prior Debt	Water Enterprise	2002	2012	848,000	848,000	95,059	149,916	—	—
Special Assessment Act Mello-Roos	Water Enterprise	—	—	—	—	16,000	199,000	—	—
Cathedral City Public Finance Authority									
Revenue Bonds									
Acquisition and Construction	Financing or Constructing Facilities	2000	2033	16,126,000	16,126,000	540,000	11,461,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2002	2033	24,220,000	24,220,000	525,000	20,175,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2002	2033	22,820,000	22,820,000	485,000	19,490,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2007	2035	29,740,000	29,740,000	—	29,740,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2002	2033	14,350,000	14,350,000	260,000	12,605,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2007	2031	53,400,000	53,400,000	1,350,000	49,555,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2007	2035	31,860,000	31,860,000	670,000	31,190,000	—	—
Refinance 1955 TAB area #3	Financing or Constructing Facilities	2004	2034	8,630,000	8,630,000	155,000	7,625,000	—	—
Refinance 1995 TAB Area#3	Financing or Constructing Facilities	2004	2034	21,370,000	21,370,000	345,000	19,185,000	—	—
Refinance 1996A&B Revenue Bond	Financing or Constructing Facilities	2004	2034	15,525,000	15,525,000	995,000	4,610,000	—	—
Refinancing Bond Debt	Financing or Constructing Facilities	2006	2034	13,000,000	13,000,000	360,000	9,500,000	—	—
Sports Complex and Park	Financing or Constructing Facilities	1997	2027	5,920,000	5,920,000	130,000	4,705,000	—	—
Cawelo Water District									
Revenue Bonds									
Construction	Water Enterprise	2010	2030	4,420,000	4,420,000	—	4,503,175	—	—
Certificates of Participation									
Construction	Water Enterprise	2007	2037	5,201,786	5,201,786	280,455	4,385,422	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,901,643	—
Cayucos Sanitary District (San Luis Obispo)									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Cayucos Sanitary District (San Luis Obispo) — (continued)									
Other Long-Term Indebtedness									
Refinance Bond Reconst Pump 2	Waste Disposal Enterprise	2004	2019	\$ 1,500,000	\$ 1,500,000	\$ 94,069	\$ 919,925	\$ —	\$ —
Cazadero Community Services District									
Other Long-Term Indebtedness									
Fire House and fire trucks	Fire Protection	2009	2014	302,500	302,500	44,754	201,305	—	—
Cedarville County Water District									
Revenue Bonds									
Construction	Water Enterprise	1980	2010	80,000	80,000	3,000	39,000	—	—
Certificates of Participation									
Construction	Water Enterprise	1997	2017	360,300	360,300	13,175	299,325	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	125,035	—
Center for Advanced Research and Technology									
Revenue Bonds									
Capital Equipment	Governmental Services	1998	2013	19,200,000	19,200,000	478,057	181,912	—	—
Centerville Community Services District									
Revenue Bonds									
Improvements	Water Enterprise	1982	2022	496,200	496,200	16,000	244,000	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	71,035	1,159,756	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	6,100	414,300	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	120,227	—
Central Basin Municipal Water District									
Certificates of Participation									
Construction	Water Enterprise	2009	2040	37,935,000	37,935,000	—	37,935,000	—	—
Refund 1993 Revenue Bonds	Water Enterprise	2003	2017	14,525,000	14,525,000	1,125,000	7,625,000	—	—
Refund COP 2007B	Water Enterprise	2008	2038	15,015,000	15,015,000	425,000	14,090,000	—	—
Other Long-Term Indebtedness									
Construction of Recycled Water	Water Enterprise	2002	2032	979,531	979,531	8,143	944,156	—	—
Lease of Equipment	Water Enterprise	2007	2012	67,291	67,291	15,052	5,292	—	—
Central California Irrigation District									
Other Long-Term Indebtedness									
Purchase of a Copier	Water Enterprise	2008	2011	12,929	12,929	4,364	2,439	—	—
Central Coast Water Authority									
Revenue Bonds									
State Water Construction Bonds	Water Enterprise	2006	2021	123,190,000	123,190,000	6,695,000	97,980,000	—	—
Central Contra Costa Sanitary District (Contra Costa)									
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	3,460,000	31,030,000	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	25,000	30,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	1,183,583	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Fire Protection District (Santa Clara)									
Other Long-Term Indebtedness									
Capital lease	Fire Protection	2010	2014	\$ 510,825	\$ 510,825	\$ 206,818	\$ 304,007	\$ —	\$ —
Refund 1998 bond	Fire Protection	2010	2017	2,090,000	2,090,000	305,000	1,785,000	—	—
Central Fire Protection District (Santa Cruz)									
Other Long-Term Indebtedness									
Finance CALPERS obligation	Fire Protection	2011	2019	6,184,000	6,184,000	148,000	6,036,000	—	—
Finance Purchase of Property	Financing or Constructing Facilities	2005	2015	1,200,000	1,200,000	—	—	—	—
Finance Purchase of Property	Fire Protection	2005	2015	1,200,000	1,200,000	119,129	603,835	—	—
Purchased new facility	Fire Protection	2010	2020	650,000	650,000	44,811	605,189	—	—
Central Marin Sanitation Agency									
Revenue Bonds									
Capital Projects	Waste Disposal Enterprise	2006	2031	68,730,000	68,730,000	—	63,520,000	—	—
Central San Joaquin Water Conservation District									
Certificates of Participation									
Construction	Water Enterprise	1999	2018	5,920,000	5,920,000	295,000	3,065,000	—	—
Central Valley Financing Authority									
Revenue Bonds									
Refunding 2009 Bonds	Electric Enterprise	2009	2020	48,920,000	48,920,000	3,955,000	44,965,000	—	—
Central Valley School Districts Financing Corporation									
Certificates of Participation									
School Facilities	Financing or Constructing Facilities	2006	2017	7,820,000	7,820,000	1,090,000	3,450,000	—	—
School Sites Construction	Financing or Constructing Facilities	2004	2016	28,900,000	28,900,000	2,615,000	14,725,000	—	—
Channel Islands Beach Community Services District									
Revenue Bonds									
Payoff Outstanding Debt	Water Enterprise	2006	2019	4,106,883	4,106,883	215,779	3,107,987	—	—
Payoff Outstanding Debt	Waste Disposal Enterprise	2006	2026	3,488,332	3,488,332	71,130	3,342,682	—	—
Charleston Drainage District (Merced)									
State Of California	Drainage and Drainage Maintenance	—	—	—	—	—	—	183,723	—
Chester Public Utility District									
Other Long-Term Indebtedness									
SolarBee Capital Equipment	Waste Disposal Enterprise	2009	2012	267,000	267,000	88,948	92,768	—	—
Chico Area Recreation and Park District									
Other Long-Term Indebtedness									
Lakeside Pavilion	Recreation and Park	2011	2026	760,000	760,000	—	760,000	—	—
Light Poles At Doryland	Recreation and Park	2006	2013	108,322	108,322	16,292	35,571	—	—
Purchase of Land-DeGarmo Prk	Recreation and Park	1996	2016	700,000	700,000	42,193	358,097	—	—
Purchase of Mower & Trailer	Recreation and Park	2009	2013	95,808	95,808	18,272	60,075	—	—
Purchase of Solar Panels	Recreation and Park	2008	2018	238,145	238,145	21,163	177,350	—	—
Chico Urban Area Joint Powers Financing Authority									
State Of California	Financing or Constructing Facilities	—	—	—	—	—	—	2,549,810	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Chino Basin Desalter Authority Revenue Bonds Refinanced 2004 Bonds, Exp	Water Enterprise	2008	2035	\$ 89,440,000	\$ 89,440,000	\$ 1,660,000	\$ 84,705,000	\$ —	\$ —
Chino Hills Financing Authority Special Assessment Act Mark-Roos	Financing or Constructing Facilities	—	—	—	—	2,265,000	41,320,000	—	—
Mello-Roos	Financing or Constructing Facilities	—	—	—	—	1,950,000	2,075,000	—	—
Chino Unified School District Capital Facilities Corporation Certificates of Participation Construction	Financing or Constructing Facilities	1995	2022	47,990,000	47,990,000	6,930,000	13,205,000	—	—
Financing	Financing or Constructing Facilities	2001	2027	30,550,000	30,550,000	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	2011	936,520	936,520	—	936,520	—	—
Chiriaco Summit Water District Desert Comm Emprovement Zone Other Long-Term Indebtedness Improvements	Water Enterprise	2002	2012	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	—	2,523,644	—	—
Chowchilla Public Finance Authority Revenue Bonds Expansions and Improvements	Financing or Constructing Facilities	1994	2015	3,670,000	3,670,000	141,524	1,690,756	—	—
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	4,005,000	—	—	—
Chowchilla Water District Other Long-Term Indebtedness Installment Purchase Contract	Water Enterprise	2010	2025	18,800,000	18,800,000	—	18,800,000	—	—
Land Purchase	Water Enterprise	2010	2020	200,000	200,000	7,365	192,635	—	—
Christian Valley Park Community Services District United States	Water Enterprise	—	—	—	—	—	—	966,348	—
Chula Vista Public Financing Authority Certificates of Participation Construction of City	Financing or Constructing Facilities	2002	2032	60,145,000	60,145,000	1,340,000	52,790,000	—	—
Construction of New City Hall	Financing or Constructing Facilities	2004	2034	37,240,000	37,240,000	855,000	33,180,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	
Chula Vista Public Financing Authority — (continued)										
New City Hall/Nature Ctr Const	Financing or Constructing Facilities	2006	2036	\$ 20,325,000	\$ 20,325,000	\$ 480,000	\$ 18,495,000	\$ —	\$ —	
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	965,000	2,240,000	—	—	
Special Assessment Act 1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	698,000	10,793,000	—	—	
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	1,870,000	14,275,000	—	—	
Circle Oaks County Water District										
Other Long-Term Indebtedness										
Bridge loan	Waste Disposal Enterprise	2011	2013	94,208	94,208	—	94,208	—	—	
RWOCSB Sewer Project	Waste Disposal Enterprise	2005	2015	350,000	350,000	19,729	260,396	—	—	
Citrus Heights Water District										
Certificates of Participation										
To Finance Cost of Capital	Water Enterprise	2000	2020	7,900,000	7,900,000	5,200,000	—	—	—	
To Finance Cost of Capital	Water Enterprise	2003	2033	3,220,000	3,220,000	75,000	2,695,000	—	—	
To Finance Cost of Capital	Water Enterprise	2010	2020	5,155,000	5,155,000	485,000	4,670,000	—	—	
City and County of San Francisco Redevelopment Financing Authority										
Other Long-Term Indebtedness										
Fund Redevelopment Activities	Financing or Constructing Facilities	2011	2031	9,455,000	9,455,000	—	9,455,000	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	1990	2020	22,995,819	22,995,819	219,318	—	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	1991	2021	24,913,005	24,913,005	318,849	1,044,265	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	1993	2021	57,934,119	57,934,119	567,079	8,687,558	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	1998	2025	17,538,460	17,538,460	1,274,358	10,627,750	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	1998	2024	25,207,908	25,207,908	425,000	27,704,137	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	2010	2040	40,055,000	40,055,000	—	40,055,000	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	2011	2041	22,370,000	22,370,000	—	22,370,000	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	2011	2041	16,020,000	16,020,000	—	16,020,000	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	2011	2041	27,335,000	27,335,000	—	27,335,000	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	2011	2041	36,485,000	36,485,000	—	36,485,000	—	—	
Fund Redevelopment Activities	Financing or Constructing Facilities	2006	2036	40,000,000	34,510,000	630,000	33,070,000	—	—	
Redevelopment	Financing or Constructing Facilities	2004	2030	141,050,000	141,050,000	3,795,000	113,270,000	—	—	
Redevelopment	Financing or Constructing Facilities	2005	2035	100,000,000	88,610,000	3,955,000	72,290,000	—	—	

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
Redevelopment	Financing or Constructing Facilities	2006	2036	\$ 60,000,000	\$ 50,731,331	\$ 575,000	\$ 57,375,770	\$ —	\$ —
REDEVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2039	49,810,000	49,810,000	950,000	48,860,000	—	—
REDEVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2039	72,565,000	72,565,000	375,000	72,190,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2007	2038	118,285,000	118,285,000	1,305,000	115,060,000	—	—
REDEVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2039	6,610,000	6,610,000	75,000	6,535,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2003	2018	144,435,000	144,435,000	11,220,000	90,185,000	—	—
REDEVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2039	17,625,000	17,625,000	585,000	17,040,000	—	—
REDEVELOPMENT ACTIVITIES	Financing or Constructing Facilities	2009	2024	75,000,000	75,000,000	3,830,000	71,170,000	—	—
Redevelopment Agencies	Financing or Constructing Facilities	2007	2023	94,115,000	94,115,000	6,380,000	74,675,000	—	—
REVELOPMENT ACTIVIES	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	Financing or Constructing Facilities	1997	2012	4,760,000	4,760,000	245,000	535,000	—	—
City of Arcata Joint Powers Financing Authority									
Other Long-Term Indebtedness									
Defease 1997 Bond Prvt Plcmt	Financing or Constructing Facilities	2008	2022	2,055,000	2,055,000	107,000	1,716,000	—	—
Defease 1998 COP Private Plcmt	Financing or Constructing Facilities	2008	2021	1,894,000	1,894,000	120,000	1,523,000	—	—
City of Carmel-By-The-Sea Public Improvement Authority									
Revenue Bonds									
Sunset Center Renovation Refin	Financing or Constructing Facilities	2010	2031	7,575,000	7,575,000	—	7,575,000	—	—
Certificates of Participation									
Sunset Center Renovation	Financing or Constructing Facilities	2002	2031	9,900,000	9,900,000	7,710,000	—	—	—
City of Downey Public Facilities Financing Corporation									
Revenue Bonds									
Improvement/Refund Debt	Financing or Constructing Facilities	2002	2027	9,910,000	9,910,000	325,000	7,830,000	—	—
City of Fullerton Public Financing Authority									
Revenue Bonds									
Financing	Financing or Constructing Facilities	1999	2014	6,300,000	6,300,000	2,045,000	—	—	—
Financing	Financing or Constructing Facilities	2010	2014	1,730,000	1,730,000	410,000	1,320,000	—	—
Financing	Financing or Constructing Facilities	1998	2025	24,768,375	24,768,375	606,296	19,315,864	—	—
Financing	Financing or Constructing Facilities	2010	2031	2,705,000	2,705,000	—	2,705,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Fullerton Public Financing Authority — (continued) Financing	Financing or Constructing Facilities	2005	2027	\$ 74,600,000	\$ 74,600,000	\$ 1,595,000	\$ 66,770,000	\$ —	\$ —
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	355,000	370,000	—	—
Other Long-Term Indebtedness Construction of Water Projects	Financing or Constructing Facilities	2007	2027	8,150,000	8,150,000	301,154	7,147,331	—	—
City of Industry Public Facilities Authority Revenue Bonds To refinance bonds	Financing or Constructing Facilities	2010	2020	8,460,000	8,460,000	685,000	7,775,000	—	—
To refinance Bonds	Financing or Constructing Facilities	2007	2021	169,695,000	169,695,000	10,760,000	129,825,000	—	—
To Refinance Bonds	Financing or Constructing Facilities	2005	2032	35,190,000	35,190,000	865,000	31,895,000	—	—
City of Jackson Public Financing Authority Certificates of Participation Water Revenue Refunding	Financing or Constructing Facilities	2010	2025	2,225,000	2,225,000	295,000	1,930,000	—	—
City of Lakeport Municipal Sewer District No. 1 Revenue Bonds Sewer construction United States	Waste Disposal Enterprise	2009	2039	3,060,000	3,060,000	55,000	3,005,000	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	3,998,000	—
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	1,050,000	—	—
Wastewater System Construction	Financing or Constructing Facilities	2005	2044	1,441,000	1,441,000	30,000	1,320,000	—	—
Other Long-Term Indebtedness City Hall Purchase	Financing or Constructing Facilities	1989	2016	205,000	205,000	11,000	81,000	—	—
City of Manteca Recreational Facilities Inc. Revenue Bonds Construction of Golf Course	Financing or Constructing Facilities	1978	2013	880,000	880,000	50,000	175,000	—	—
City of Marysville Levee District (Yuba) Other Long-Term Indebtedness Pay Levee District portion	Flood Control and Water Conservation	2010	2041	2,100,000	550,000	—	550,000	—	—
City of Monterey Joint Powers Financing Authority Revenue Bonds Construct Recycling Facility	Financing or Constructing Facilities	1994	2018	4,045,000	4,045,000	216,722	2,199,925	—	—
Sports Center Addition	Financing or Constructing Facilities	2002	2032	9,860,000	9,860,000	225,000	8,115,000	—	—
City of Oxnard Financing Authority Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Oxnard Financing Authority — (continued)									
300 W. Third Street	Financing or Constructing Facilities	2003	2016	\$ 570,000	\$ 570,000	\$ 45,105	\$ 253,808	\$ —	\$ —
Campus Park	Financing or Constructing Facilities	2003	2016	1,970,000	1,970,000	155,888	877,202	—	—
Civic Center Phase II	Financing or Constructing Facilities	2006	2036	24,205,000	24,205,000	525,000	21,990,000	—	—
Golf Course Improvement	Financing or Constructing Facilities	2003	2016	10,950,000	10,950,000	866,483	4,875,810	—	—
Land Acquisition E.Y.	Financing or Constructing Facilities	2003	2016	255,000	255,000	20,178	113,543	—	—
Land Acquisition SF	Financing or Constructing Facilities	2003	2016	255,000	255,000	20,178	113,543	—	—
Library	Financing or Constructing Facilities	2003	2016	4,640,000	4,640,000	367,168	2,066,093	—	—
Parking	Financing or Constructing Facilities	2003	2033	14,750,000	14,750,000	385,000	11,945,000	—	—
Pay Principal & Interest 2010	Financing or Constructing Facilities	2011	2031	21,580,000	21,580,000	—	21,580,000	—	—
Solid Waste Refunding	Financing or Constructing Facilities	2004	2016	20,955,000	20,955,000	1,965,000	10,395,000	—	—
Waste Water	Financing or Constructing Facilities	2004	2034	23,975,000	23,975,000	865,000	21,450,000	—	—
Wastewater	Financing or Constructing Facilities	2003	2020	43,785,000	43,785,000	2,240,000	26,030,000	—	—
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	250,000	11,440,000	—	—
Water	Financing or Constructing Facilities	2001	2030	12,410,000	12,410,000	310,000	9,725,000	—	—
Water	Financing or Constructing Facilities	2004	2034	47,895,000	47,895,000	1,030,000	41,150,000	—	—
Water	Financing or Constructing Facilities	2006	2036	54,600,000	54,600,000	840,000	52,185,000	—	—
Water	Financing or Constructing Facilities	2010	2040	83,670,000	83,670,000	—	83,670,000	—	—
Water	Financing or Constructing Facilities	2010	2022	16,455,000	16,455,000	—	16,455,000	—	—
Certificates of Participation									
Street Improvement Program	Financing or Constructing Facilities	2007	2037	27,675,000	27,675,000	515,000	26,425,000	—	—
Various Capital Improvements	Financing or Constructing Facilities	1999	2028	8,980,000	8,980,000	265,000	6,395,000	—	—
Other Long-Term Indebtedness									
Refinancing of 2009 BANS	Financing or Constructing Facilities	2010	2011	20,520,000	20,520,000	20,520,000	—	—	—
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	660,000	55,330,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Palm Springs Finance Authority — (continued)									
Financing of Airport Expansion	Financing or Constructing Facilities	1998	2028	\$ 12,720,000	\$ 12,720,000	\$ 335,000	\$ 9,435,000	\$ —	\$ —
Financing of Parking Structure	Parking	2002	2027	8,000,000	8,000,000	190,000	7,810,000	—	—
Refunding - 91 Convention Ctr	Financing or Constructing Facilities	2001	2026	28,540,000	28,540,000	895,000	24,475,000	—	—
Refunding - Bonds/COPs	Financing or Constructing Facilities	2007	2030	20,365,000	20,365,000	995,000	16,280,000	—	—
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	175,000	4,970,000	—	—
City of Riverside Municipal Improvements Corporation									
Certificates of Participation									
Capital Improvements	Financing or Constructing Facilities	2006	2036	19,945,000	19,945,000	—	19,945,000	—	—
City of San Diego Public Facilities Financing Authority									
Revenue Bonds									
Ballpark Refunding Bonds	Financing or Constructing Facilities	2007	2032	156,560,000	156,560,000	3,725,000	142,115,000	—	—
Fire and Life Safety Projects	Financing or Constructing Facilities	2002	2032	25,070,000	25,070,000	580,000	21,150,000	—	—
Refnd2009 LeaseR,Qualcomm,FELC	Financing or Constructing Facilities	2010	2040	167,635,000	167,635,000	—	167,635,000	—	—
Refund 1995, 1997A&B, 1999A&B	Financing or Constructing Facilities	2010	2029	910,100,000	161,930,000	—	161,930,000	—	—
Refund 1998 Cert.	Financing or Constructing Facilities	2010	2029	353,000,000	123,075,000	—	123,075,000	—	—
Refund 1998 Cert. & 2007A Note	Financing or Constructing Facilities	2009	2039	309,000,000	157,190,000	1,110,000	155,045,000	—	—
Refund 2008A Note & Construct.	Financing or Constructing Facilities	2009	2040	329,000,000	328,060,000	5,245,000	322,815,000	—	—
Refund 93, 95, 97A&B, 99 A&B	Financing or Constructing Facilities	2009	2025	910,100,000	634,940,000	35,545,000	562,885,000	—	—
Refund 97A&B Bond/07Note/Const	Financing or Constructing Facilities	2009	2039	482,000,000	453,775,000	7,075,000	439,890,000	—	—
Water System Improvements	Financing or Constructing Facilities	2002	2033	286,945,000	286,945,000	14,940,000	243,520,000	—	—
Other Long-Term Indebtedness									
Redevelopment Projects	Financing or Constructing Facilities	2008	2038	34,985,000	34,985,000	770,000	32,010,000	—	—
Special Assessment Act Mark-Roos	Financing or Constructing Facilities	—	—	—	—	2,145,000	10,315,000	—	—
City of San Diego/MTDB Authority									
Revenue Bonds									
Public Transportation/Trolley	Financing or Constructing Facilities	2003	2023	15,255,000	15,255,000	700,000	10,745,000	—	—
City of San Fernando Public Finance Authority									
Revenue Bonds									
Blight Mitigation	Financing or Constructing Facilities	1998	2014	7,480,000	7,480,000	540,000	2,460,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 San Fernando Public Finance Authority — (continued)									
Blight Mitigation	Financing or Constructing Facilities	2006	2020	\$ 11,490,000	\$ 11,490,000	\$ 640,000	\$ 9,210,000	\$ —	\$ —
City of San Francisco Downtown Parking Corporation									
Revenue Bonds									
Refund 1993 Bonds	Parking	2003	2018	13,550,000	13,550,000	825,000	6,955,000	—	—
City of San Francisco Ellis - O'Farrell Parking Corporation									
Revenue Bonds									
Improve Parking Garage	Parking	2002	2017	5,465,000	5,465,000	425,000	2,983,382	—	—
City of San Francisco Uptown Parking Corporation									
Revenue Bonds									
Renovate Union Square	Parking	2001	2031	19,000,000	19,000,000	395,000	16,320,000	—	—
Union Square Renovation	Parking	2001	2031	19,640,435	19,640,435	—	—	—	—
City of Santa Clara Public Facilities Financing Corporation									
Certificates of Participation									
Construct City Library	Financing or Constructing Facilities	2002	2032	25,025,000	25,025,000	590,000	21,095,000	—	—
Police Administration Building	Financing or Constructing Facilities	1997	2022	16,050,000	16,050,000	11,250,000	—	—	—
Other Long-Term Indebtedness									
Police Administration Building	Financing or Constructing Facilities	2010	2022	10,207,000	10,207,000	350,000	9,857,000	—	—
City of Tulare Public Financing Authority									
Revenue Bonds									
Capital Improvements	Financing or Constructing Facilities	2002	2012	6,020,000	6,020,000	2,410,000	—	—	—
Capital Improvements	Financing or Constructing Facilities	2008	2038	33,050,000	33,050,000	675,000	31,355,000	—	—
City of Willits Public Facilities Corporation									
Certificates of Participation									
Acquisition and Improvements	Financing or Constructing Facilities	1994	2014	5,000,000	4,765,000	280,000	1,270,000	—	—
Clarksburg Fire Protection District									
Other Long-Term Indebtedness									
Acq. 2002 Westates Fire Truck	Fire Protection	2003	2011	237,530	237,530	58,003	—	—	—
Acq. HME Fire Truck	Fire Protection	2010	2014	150,000	150,000	36,908	113,092	—	—
Clear Creek Community Services District (Shasta)									
Revenue Bonds									
Filter Plant	Water Enterprise	1976	2016	450,000	450,000	20,000	100,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	18,000	197,847	—	—
United States	Water Enterprise	—	—	—	—	—	—	300,585	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,890,261	—
Clearlake Oaks Water District									
General Obligation Bonds									
Replace Water Treatment Plant	Water Enterprise	1975	2014	485,000	485,000	25,000	67,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
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	50,664	223,472	—	—
Purchase of New Equipment	Fire Protection	2008	2012	25,119	25,119	6,420	6,777	—	—
purchase of soft costs for	Fire Protection	2009	2019	350,000	350,000	28,219	321,781	—	—
Purchase of Soft Costs	Fire Protection	2009	2019	350,000	350,000	—	—	—	—
refi Engine 6570 and 6580	Fire Protection	2004	2011	180,561	180,561	28,357	15,060	—	—
Clovis Memorial District									
Other Long-Term Indebtedness									
Purchase Property	Memorial	2000	2016	475,000	475,000	43,034	299,234	—	—
Coachella Sanitary District (Riverside)									
Revenue Bonds									
Facility Construction	Waste Disposal Enterprise	2005	2046	5,000,000	5,000,000	—	—	—	—
One Time Lease Payment	Waste Disposal Enterprise	2005	2035	5,725,000	5,725,000	120,000	5,060,000	—	—
Other Long-Term Indebtedness									
Facility Construction	Waste Disposal Enterprise	2005	2046	5,000,000	5,000,000	59,546	4,725,161	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	19,960,470	—
Coachella Valley Cemetery District									
Other Long-Term Indebtedness									
OPEB	Cemetery	2010	2040	1,083,206	1,083,206	50,304	1,032,902	—	—
Coachella Valley Water District									
General Obligation Bonds									
Sewer Improvements	Waste Disposal Enterprise	1978	2016	20,000,000	13,800,000	1,765,000	—	—	—
Sewer System Improvements	Waste Disposal Enterprise	1972	2016	18,000,000	15,350,000	2,690,000	—	—	—
System Improvements	Waste Disposal Enterprise	1974	2016	15,000,000	15,000,000	3,770,000	—	—	—
Certificates of Participation									
Stormwater Improvements	Flood Control and Water Conservation	1992	2012	18,300,000	18,300,000	1,275,000	2,750,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	157,537	—
State Of California	Water Enterprise	—	—	—	—	—	—	210,738	—
Coachella Water Authority									
Revenue Bonds									
To Finance Assets 1	Water Enterprise	2003	2028	12,935,000	12,935,000	290,000	11,075,000	—	—
To Finance Capital Improvement	Water Enterprise	2008	2048	5,000,000	5,000,000	50,241	4,901,624	—	—
Coalinga Public Financing Authority									
Revenue Bonds									
Construction and Improvements	Financing or Constructing Facilities	2000	2030	9,719,428	9,719,428	340,000	7,844,428	—	—
Construction and Improvements	Financing or Constructing Facilities	1998	2022	20,940,000	20,940,000	860,000	7,255,000	—	—
Coalinga Regional Medical Center									
General Obligation Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
Refin 93 GO Bond for New Hosp	Hospital Enterprise	2003	2014	\$ 7,840,000	\$ 7,840,000	\$ 735,000	\$ 2,840,000	\$ —	\$ —
Certificates of Participation									
Lower int exp / purchase MOB	Hospital Enterprise	2008	2033	2,645,000	2,645,000	40,000	2,570,000	—	—
Lower Int Expense/Purch MOB	Hospital Enterprise	2008	2043	11,000,000	11,000,000	120,000	10,480,000	—	—
Other Long-Term Indebtedness									
Copier lease	Hospital Enterprise	2006	2011	103,200	103,200	22,520	—	—	—
O/R Equip/CT	Hospital Enterprise	2008	2013	1,525,000	1,525,000	299,645	740,763	—	—
Scanner/Sani-Pak									
Purchase C-Arm Phillips Medical	Hospital Enterprise	2008	2011	102,947	102,947	35,371	9,073	—	—
Purchase Copiers	Hospital Enterprise	2011	2016	56,280	56,280	938	55,342	—	—
Purchase Lanier Copiers	Hospital Enterprise	2008	2013	14,220	14,220	7,428	11,227	—	—
Purchase Toshiba	Hospital Enterprise	2008	2011	99,999	99,999	113,179	87,969	—	—
Ultrasound/RF									
Replace 3 HVACs / IT equipment	Hospital Enterprise	2010	2012	995,090	995,090	321,900	519,077	—	—
Toshiba Kalara R/F equipment	Hospital Enterprise	2007	2012	238,094	238,094	52,383	37,481	—	—
Coalinga-Huron Recreation and Park District									
Other Long-Term Indebtedness									
Capital Improvements	Recreation and Park	2004	2015	532,100	532,100	54,640	212,994	—	—
Coast Life Support District									
Other Long-Term Indebtedness									
Ambulance and Equipment	Ambulance Service	2008	2022	112,312	112,312	21,453	70,329	—	—
Ambulance Station/Equipment	Ambulance Service	2001	2014	522,639	522,639	50,591	43,230	—	—
Coastside County Water District									
Revenue Bonds									
Finance/Refinance, Improvement	Water Enterprise	2006	2032	7,295,000	7,295,000	177,752	6,565,544	—	—
Refund 1993 Bond, Improvements	Water Enterprise	1998	2013	2,855,000	2,855,000	225,000	740,000	—	—
Coastside Fire Protection District									
Other Long-Term Indebtedness									
vesting of health benefit	Fire Protection	2009	2018	1,580,088	1,580,088	1,258,706	—	—	—
Cobb Area County Water District									
Other Long-Term Indebtedness									
Land Purchase	Water Enterprise	2005	2021	561,348	561,348	37,426	367,419	—	—
Pipelines	Water Enterprise	2008	2023	80,000	80,000	3,890	68,516	—	—
Truck	Water Enterprise	2008	2015	50,471	50,471	6,535	31,167	—	—
College of The Redwoods Financing Corporation									
Certificates of Participation									
Library Financing	Financing or Constructing Facilities	1998	2016	1,592,100	1,592,100	75,000	484,400	—	—
Colton Public Financing Authority									
Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Colton Public Financing Authority — (continued)									
Refinance Existing CFD Bonds	Financing or Constructing Facilities	1996	2019	\$ 6,215,000	\$ 6,215,000	\$ 315,000	\$ 2,910,000	\$ —	\$ —
Refunding Lease Rev. Series B	Financing or Constructing Facilities	2007	2032	13,385,000	13,385,000	320,000	12,480,000	—	—
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	—	—	—	—	—	—	6,642,912	—
Community Human Services Project									
Other Long-Term Indebtedness									
Counseling Center	Health	1974	2024	1,296,700	1,150,717	68,544	1,244,878	—	—
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	—	—	—	—	—	—	145,890	—
Consolidated Irrigation District									
Other Long-Term Indebtedness									
Equipment Financing	Water Enterprise	2006	2011	296,412	296,412	103,424	67,502	—	—
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	—	5,648,400	—	—
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	2005	2010	150,000	150,000	—	150,000	—	—
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 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	—	—
Pay for Flood Control Projects	Flood Control and Water Conservation	2003	2008	605,000	605,000	—	605,000	—	—
Contra Costa Fire Protection District									
Other Long-Term Indebtedness									
Equipment	Fire Protection	2005	2012	2,084,346	2,084,346	—	539,655	—	—
Retirement	Fire Protection	2005	2022	135,000,000	129,900,000	4,014,534	117,066,085	—	—
Contra Costa Water Authority									
Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Authority — (continued) To Refinance 1993A Bonds	Financing or Constructing Facilities	2002	2020	\$ 46,660,000	\$ 45,075,090	\$ 2,247,707	\$ 29,197,243	\$ —	\$ —
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	1,740,000	3,810,000	—	—
Los Vaqueros Dam/MPP Series K	Water Enterprise	2001	2031	113,045,000	113,045,000	8,995,000	74,790,000	—	—
Los Vaqueros Dam/MPP Series M	Water Enterprise	2003	2049	86,620,000	86,620,000	625,000	69,955,000	—	—
Los Vaqueros, Dam/MPP Series L	Water Enterprise	2002	2032	120,715,000	120,715,000	3,415,000	90,850,000	—	—
Refinance Series H&J/Series O	Water Enterprise	2008	2030	67,710,000	67,710,000	2,845,000	63,100,000	—	—
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	2,350,000	30,020,000	—	—
SRF Bollman Sed Basin	Water Enterprise	2005	2024	5,942,427	5,942,427	267,666	4,311,054	—	—
SRF Bollman SWO	Water Enterprise	2002	2013	15,137,776	15,137,776	712,597	9,612,015	—	—
SRF Contra Loma	Water Enterprise	2004	2024	2,000,000	2,000,000	91,163	1,405,087	—	—
Convention Center Expansion Financing Authority Revenue Bonds									
Convention Center Improvements	Financing or Constructing Facilities	1998	2028	205,000,000	205,000,000	5,760,000	156,785,000	—	—
Copperopolis Fire Protection District Other Long-Term Indebtedness Fire Truck	Fire Protection	2003	2010	560,320	560,320	—	140,994	—	—
Corcoran Hospital District Revenue Bonds									
Clinic Building Loan	Hospital Enterprise	1992	2012	1,555,000	1,555,000	120,000	265,000	—	—
General Obligation Bonds New construction	Hospital Enterprise	2005	2035	18,000,000	14,965,000	25,484	16,401,485	—	—
Other Long-Term Indebtedness 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	410,000	19,490,000	—	—
Storm Drain Ponds	Financing or Constructing Facilities	1992	2016	765,000	765,000	40,000	345,000	—	—
Water System Improvements	Financing or Constructing Facilities	2003	2035	5,915,000	5,915,000	120,000	5,140,000	—	—
Cordelia Fire Protection District Other Long-Term Indebtedness Firefighting Equipment	Fire Protection	2000	2010	130,582	130,582	17,636	—	—	—
Cordova Recreation and Park District Other Long-Term Indebtedness Site Lease	Recreation and Park	2006	2027	1,500,000	1,500,000	467,155	3,560,174	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Corning Health Care District United States	Hospital Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 1,459,368	\$ —
Corning Water District United States	Water Enterprise	—	—	—	—	—	—	373,389	—
Corona Public Financing Authority Revenue Bonds									
Construction Corp Yard Expansi	Financing or Constructing Facilities	2006	2036	60,000,000	37,180,000	980,000	33,450,000	—	—
Construction of City Hall	Financing or Constructing Facilities	2002	2027	40,000,000	35,000,000	1,095,000	27,935,000	—	—
Refund COPs Desalter Plant	Financing or Constructing Facilities	1998	2028	39,000,000	36,690,000	965,000	27,435,000	—	—
Refunded 1993 Park Bond	Financing or Constructing Facilities	2001	2014	12,000,000	9,810,000	815,000	3,630,000	—	—
Certificates of Participation Cogen & Electric Dist Proj.	Financing or Constructing Facilities	2005	2035	29,020,000	29,020,000	610,000	26,430,000	—	—
Construct Clearwater	Financing or Constructing Facilities	2003	2031	75,000,000	68,030,000	1,720,000	61,090,000	—	—
Corona Public Improvement Corporation Certificates of Participation Refund Previous Bond Issue	Financing or Constructing Facilities	1997	2016	7,010,000	7,010,000	385,000	2,800,000	—	—
Corona Utility Authority Revenue Bonds									
Water System Improvements	Water Enterprise	1998	2028	36,690,000	36,690,000	965,000	27,435,000	—	—
Certificates of Participation Recycled Water Project	Water Enterprise	2003	2031	7,155,000	7,155,000	170,000	6,065,000	—	—
Refunding 1986 COP	Waste Disposal Enterprise	1997	2017	7,010,000	7,010,000	385,000	2,800,000	—	—
Other Long-Term Indebtedness									
Biosolid Drying System	Waste Disposal Enterprise	2003	2031	14,667,175	14,667,175	373,455	13,257,681	—	—
Installment Agreement	Water Enterprise	2009	2019	2,000,000	2,000,000	171,484	1,664,066	—	—
Installment Agreement	Water Enterprise	2010	2012	200,000	200,000	100,000	100,000	—	—
Installment Agreement	Water Enterprise	2011	2013	1,250,000	1,250,000	500,000	750,000	—	—
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	—	—	—	—	—	—	34,723,974	—
Coronado Financing Authority Revenue Bonds Refunding Revenue Bonds	Financing or Constructing Facilities	2004	2026	5,120,000	5,120,000	185,000	3,860,000	—	—
Costa Mesa Public Finance Authority Revenue Bonds Refunding Revenue Bonds	Financing or Constructing Facilities	1998	2012	13,715,000	13,715,000	1,130,000	2,440,000	—	—
Certificates of Participation									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Costa Mesa Public Finance Authority — (continued)									
Expansion to Police Facility	Financing or Constructing Facilities	2007	2027	\$ 29,960,000	\$ 29,960,000	\$ 1,170,000	\$ 26,355,000	\$ —	\$ —
Refunding 1993 Revenue Bonds	Financing or Constructing Facilities	2003	2019	14,340,000	14,340,000	900,000	8,445,000	—	—
Special Assessment Act Mello-Roos	Financing or Constructing Facilities	—	—	—	—	125,000	1,850,000	—	—
Cosumnes Community Services District									
Certificates of Participation Station Construction	Fire Protection	1998	2028	2,675,000	2,675,000	274,000	1,341,000	—	—
Other Long-Term Indebtedness									
Capital Leases	Recreation and Park	2007	2026	5,338,245	5,338,245	1,104,342	3,355,697	—	—
Fire Apparatus & Equip.	Fire Protection	2004	2009	3,010,000	3,010,000	243,060	802,339	—	—
Fire Station	Fire Protection	2011	2016	334,823	334,823	—	334,823	—	—
Fire Station	Fire Protection	2006	2010	10,700,000	10,700,000	150	10,399,400	—	—
Fleet Maintenance Facility	Fire Protection	2009	2028	10,000,000	10,000,000	809,049	9,030,951	—	—
Land, Equipment	Recreation and Park	2000	2009	1,077,123	1,077,123	45,650	—	—	—
Lighting	Lighting and Lighting Maintenance	2007	2022	200,000	200,000	8,228	125,657	—	—
Lighting	Lighting and Lighting Maintenance	2010	2014	53,924	53,924	7,288	46,636	—	—
Park Site	Recreation and Park	2006	2016	4,300,000	4,300,000	154,642	3,574,072	—	—
Station, Apparatus Purchase	Fire Protection	1998	2026	28,056,873	28,056,873	5,897,547	9,451,137	—	—
Cottonwood Cemetery District (Shasta)									
Other Long-Term Indebtedness									
Equipment Financing - Mower	Cemetery	2009	2013	10,722	10,722	2,144	4,389	—	—
Cottonwood Fire Protection District									
Other Long-Term Indebtedness									
Fire Equipment	Fire Protection	2008	2013	66,299	66,299	37,279	4,271	—	—
County of Monterey Public Improvement Corporation									
Certificates of Participation									
2009 Refinancing Project	Financing or Constructing Facilities	2009	2023	43,700,000	43,700,000	2,175,000	41,525,000	—	—
NMC Series E Const. Refunding	Financing or Constructing Facilities	2011	2028	17,845,000	17,845,000	—	17,845,000	—	—
NMC Series E Construction	Financing or Constructing Facilities	1997	2027	80,000,000	77,375,000	16,800,000	—	—	—
Refunding and New Construction	Financing or Constructing Facilities	2007	2037	159,000,000	152,680,000	3,800,000	136,495,000	—	—
County of Riverside Asset Leasing Corporation									
Revenue Bonds									
Financing and Construction	Financing or Constructing Facilities	1993	2014	149,060,000	149,060,000	13,025,000	28,395,000	—	—
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	1,920,000	6,320,000	—	—
New Hospital	Financing or Constructing Facilities	1997	2019	71,985,000	71,985,000	410,000	68,090,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
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	8,500,000	59,800,000	—	—
Capital Improvement Project	Financing or Constructing Facilities	2006	2037	34,675,000	34,675,000	635,000	32,845,000	—	—
Construction of the CAC Annex	Financing or Constructing Facilities	2001	2031	38,075,000	38,075,000	855,000	32,265,000	—	—
County Construction Facilities	Financing or Constructing Facilities	2005	2036	51,665,000	51,665,000	1,135,000	46,935,000	—	—
Historic Court Improvements	Financing or Constructing Facilities	2003	2033	13,190,000	13,190,000	290,000	11,830,000	—	—
Larson Justice Center 2009	Financing or Constructing Facilities	2009	2039	24,680,000	24,680,000	1,050,000	23,630,000	—	—
Monterey Avenue Project	Financing or Constructing Facilities	1990	2020	8,800,000	8,800,000	300,000	5,600,000	—	—
Public safety comm. System	Financing or Constructing Facilities	2007	2021	111,125,000	111,125,000	1,695,000	67,110,000	—	—
Refund Previous Debt	Financing or Constructing Facilities	2005	2027	22,610,000	22,610,000	550,000	19,955,000	—	—
Refund Previous Debt	Financing or Constructing Facilities	2003	2018	8,685,000	8,685,000	900,000	2,770,000	—	—
Woodcrest Library 2009	Financing or Constructing Facilities	2009	2039	45,685,000	45,685,000	70,000	45,615,000	—	—
Other Long-Term Indebtedness									
Indio Monroe Street Loan	Financing or Constructing Facilities	2006	2017	5,973,636	5,973,636	5,564,810	—	—	—
Refunding Previous Debt	Financing or Constructing Facilities	2011	2021	5,535,000	5,535,000	180,000	5,355,000	—	—
County of Riverside Palm Desert Financing Authority									
Revenue Bonds									
County Facilities Projects	Financing or Constructing Facilities	2003	2033	22,310,000	22,310,000	610,000	18,575,000	—	—
County Facilities Projects	Financing or Constructing Facilities	2008	2022	72,445,000	72,445,000	4,420,000	66,090,000	—	—
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	2,870,000	—	—
Flood Control	Financing or Constructing Facilities	1995	2013	4,350,000	4,350,000	360,000	785,000	—	—
Local Agency Revenue Bonds	Financing or Constructing Facilities	1999	2020	895,000	895,000	20,000	275,000	—	—
Public Facility Project 2001B	Financing or Constructing Facilities	2001	2031	11,900,000	11,900,000	205,000	6,885,000	—	—
Certificates of Participation									
2005Public Facilities-Ref1995A	Financing or Constructing Facilities	2005	2020	10,580,000	10,580,000	560,000	7,285,000	—	—
Capital Facility Project 1996	Financing or Constructing Facilities	1996	2027	24,855,000	24,855,000	685,000	17,865,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Santa Cruz Public Financing Authority — (continued)									
Computer Software	Financing or Constructing Facilities	2008	2023	\$ 4,625,000	\$ 4,625,000	\$ 310,000	\$ 4,020,000	\$ —	\$ —
Pajaro River Damage Settlement	Financing or Constructing Facilities	2004	2024	23,000,000	23,000,000	985,000	17,290,000	—	—
Public Facility Project	Financing or Constructing Facilities	2006	2036	9,000,000	9,000,000	335,000	7,750,000	—	—
Refinance 1987: Construction	Financing or Constructing Facilities	2002	2032	5,640,000	5,640,000	55,000	2,135,000	—	—
County Sanitation District No. 1 (Los Angeles)									
Revenue Bonds									
Finance Improvements	Waste Disposal Enterprise	2003	2023	29,278,711	29,278,711	1,150,533	21,400,715	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	1,467,236	1,467,236	104,800	1,152,805	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	24,613,623	—
County Sanitation District No. 1 (Nevada)									
4741 IOP LaSalle Lane Other Long-Term Indebtedness									
Cap Improv Proj.-Csh Flow	Waste Disposal Enterprise	2006	2026	8,000,000	8,000,000	147,059	2,279,412	—	—
Cap. Improv Proj.-Csh Flow	Waste Disposal Enterprise	2006	2026	8,500,000	8,500,000	58,823	911,765	—	—
Cash Flow	Waste Disposal Enterprise	2003	2012	4,000	4,000	999	986	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	2,000	21,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	27,203,179	—
County Sanitation District No. 1 (Tehama)									
General Obligation Bonds									
Construction	Waste Disposal Enterprise	1996	2036	824,465	824,465	12,500	451,000	—	—
County Sanitation District No. 14 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	6,196,482	6,196,482	243,497	4,529,200	—	—
To finance improvements.	Waste Disposal Enterprise	2005	2035	182,915,000	182,915,000	2,490,000	178,495,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	98,074,433	—
County Sanitation District No. 15 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	46,240,079	46,240,079	1,817,046	33,798,303	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	3,482,963	3,482,963	248,778	2,736,558	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	27,760,764	—
County Sanitation District No. 16 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	28,816,087	28,816,087	1,132,355	21,062,569	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	2,871,121	2,871,121	205,076	2,255,835	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	14,587,722	—
County Sanitation District No. 17 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	3,687,641	3,687,641	144,909	2,695,411	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 17 (Los Angeles) — (continued)									
To finance improvements	Waste Disposal Enterprise	2008	2021	\$ 224,068	\$ 224,068	\$ 16,004	\$ 176,050	\$ —	\$ —
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	2,028,014	—
County Sanitation District No. 18 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	25,275,241	25,275,241	993,213	18,474,455	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	2,326,367	2,326,367	166,166	1,827,822	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	19,046,658	—
County Sanitation District No. 19 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	8,149,286	8,149,286	320,233	5,956,565	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	108,573	108,573	7,755	85,306	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	4,788,679	—
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	—	31,479,451	—	—
County Sanitation District No. 2 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	45,203,625	45,203,625	1,776,317	33,040,727	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	2,559,223	2,559,223	182,797	2,010,778	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	35,748,861	—
County Sanitation District No. 20 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	5,164,476	5,164,476	202,943	3,774,875	—	—
To Finance Improvements	Waste Disposal Enterprise	2005	2034	25,305,000	25,305,000	665,000	23,370,000	—	—
To finance improvements	Waste Disposal Enterprise	2007	2027	134,515,000	134,515,000	520,000	133,995,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	47,304,962	—
County Sanitation District No. 21 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	27,259,182	27,259,182	1,071,175	19,924,579	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	642,318	642,318	45,879	504,668	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	27,319,762	—
County Sanitation District No. 22 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	23,589,335	23,589,335	926,965	17,242,174	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	945,879	945,879	67,561	743,176	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	19,973,540	—
County Sanitation District No. 23 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	4,982,096	4,982,096	195,776	3,641,568	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 23 (Los Angeles) — (continued)	To finance improvements	2008	2021	\$ 342,846	\$ 342,846	\$ 24,488	\$ 269,374	\$ —	\$ —
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	6,087,754	—
County Sanitation District No. 27 (Los Angeles) Revenue Bonds Improvements	Waste Disposal Enterprise	2003	2023	858,522	858,522	33,737	627,520	—	—
County Sanitation District No. 28 (Los Angeles) Revenue Bonds Improvements	Waste Disposal Enterprise	2003	2023	1,303,352	1,303,352	51,217	952,660	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	2,165,308	—
County Sanitation District No. 29 (Los Angeles) Revenue Bonds Improvements	Waste Disposal Enterprise	2003	2023	409,244	409,244	16,081	299,129	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	145,656	145,656	10,403	114,442	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	692,284	—
County Sanitation District No. 3 (Los Angeles) Revenue Bonds Improvements	Waste Disposal Enterprise	2003	2023	34,336,428	34,336,428	1,349,281	25,097,557	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	1,849,210	1,849,210	132,083	1,452,921	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	26,055,147	—
County Sanitation District No. 4 (Los Angeles) Revenue Bonds Improvements	Waste Disposal Enterprise	2003	2023	4,368,231	4,368,231	171,653	3,192,875	—	—
County Sanitation District No. 5 (Los Angeles) Revenue Bonds Improvements	Waste Disposal Enterprise	2003	2023	73,890,709	73,890,709	2,903,603	54,009,005	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	1,751,155	1,751,155	125,084	1,375,878	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	38,678,082	—
County Sanitation District No. 8 (Los Angeles) Revenue Bonds Improvements	Waste Disposal Enterprise	2003	2023	17,855,476	17,855,476	701,647	13,051,120	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	526,587	526,587	37,612	413,739	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	16,384,478	—
County Sanitation District No. 9 (Los Angeles) Revenue Bonds Improvements	Waste Disposal Enterprise	2003	2023	613,865	613,865	24,123	448,693	—	—
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	2019	360,000	360,000	11,000	88,000	—	—
County Service Area No. 1 (Mono)									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 1 (Mono) — (continued) Lease Obligations	Television Translator Station Facilities	—	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 331,138
County Service Area No. 1 (Tulare) General Obligation Bonds Construction	Waste Disposal Enterprise	1984	2013	11,000	11,000	300	7,000	—	—
Certificates of Participation Construction	Waste Disposal Enterprise	1993	2023	599,400	599,400	10,826	465,112	—	—
County Service Area No. 10 (San Luis Obispo) State Of California	Water Enterprise	1993	2023	141,600	141,600	3,000	106,000	—	—
County Service Area No. 10 (Yolo) Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	—	—	1,612,888	—
County Service Area No. 11 (San Mateo) State Of California	Waste Disposal Enterprise	—	—	—	—	45,000	1,275,000	—	—
County Service Area No. 11 (Shasta) Other Long-Term Indebtedness System Improvements	Water Enterprise	—	—	—	—	—	—	29,705	—
County Service Area No. 12 (San Joaquin) General Obligation Bonds Improvement	Water Enterprise	1992	2019	420,000	420,000	18,205	184,026	—	—
County Service Area No. 12 (Santa Cruz) Other Long-Term Indebtedness Financing for Home Owner Loans	Water Enterprise	1978	2018	241,500	241,500	10,000	80,000	—	—
County Service Area No. 12 (Yolo) Special Assessment Act 1915 Act Bonds	Financing or Constructing Facilities	2010	2029	277,467	277,467	11,033	255,681	—	—
County Service Area No. 14 (San Joaquin) General Obligation Bonds Improvement	Water Enterprise	—	—	—	—	45,000	650,000	—	—
County Service Area No. 16 (Lake) Other Long-Term Indebtedness Advance	Drainage and Drainage Maintenance	1978	2018	78,000	78,000	3,000	26,000	—	—
County Service Area No. 16 (San Luis Obispo) General Obligation Bonds Improvements	Water Enterprise	2010	2015	95,000	95,000	18,764	62,553	—	—
County Service Area No. 17 (Shasta) Special Assessment Act 1915 Act Bonds	Water Enterprise	1976	2016	135,000	135,000	6,000	34,000	—	—
County Service Area No. 18 (San Luis Obispo) Other Long-Term Indebtedness Capital Improvements	Waste Disposal Enterprise	—	—	—	—	77,500	—	—	—
Capital Improvements Formation	Waste Disposal Enterprise	2007	2017	260,000	260,000	6,204	200,796	—	—
	Waste Disposal Enterprise	1999	2010	59,731	59,731	759	29,447	—	—
	Waste Disposal Enterprise	1991	2003	36,922	36,922	—	7,384	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 18 (San Luis Obispo) — (continued)									
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	—	—	—	—	—	—	5,194,949	—
County Service Area No. 2 (Colusa) United States	Water Enterprise	—	—	—	—	—	—	41,929	—
County Service Area No. 2 (Kings) Revenue Bonds Debt Service	Waste Disposal Enterprise	1973	2019	360,000	360,000	13,000	152,000	—	—
County Service Area No. 2 (Lake) Other Long-Term Indebtedness Loan	Water Enterprise	2008	2013	167,850	167,850	29,500	53,638	—	—
County Service Area No. 2 (Shasta) Other Long-Term Indebtedness Emergency Drought Relief	Water Enterprise	1978	2018	91,500	91,500	4,157	20,261	—	—
County Service Area No. 2 (Tulare) Certificates of Participation Construction	Waste Disposal Enterprise	1993	2023	51,700	51,700	900	40,250	—	—
County Service Area No. 20 (Lake) State Of California	Water Enterprise	—	—	—	—	—	—	2,374,666	—
County Service Area No. 21 (Lake) Special Assessment Act 1915 Act Bonds State Of California	Water Enterprise	—	—	—	—	370,000	—	—	—
	Water Enterprise	—	—	—	—	—	—	1,409,070	—
County Service Area No. 21 (San Luis Obispo) Other Long-Term Indebtedness									
Construction and Maintenance	Streets and Roads - Construction and Maintenance	2002	2012	421,706	421,703	37,600	89,500	—	—
Construction and Maintenance	Streets and Roads - Construction and Maintenance	2007	2017	600,000	522,680	46,700	148,200	—	—
Construction and Maintenance	Streets and Roads - Construction and Maintenance	2003	2015	350,000	350,000	24,100	10,200	—	—
Road Construction	Streets and Roads - Construction and Maintenance	2011	2021	116,200	116,200	—	116,200	—	—
Road Construction and Maint	Streets and Roads - Construction and Maintenance	2009	2019	90,000	73,715	6,800	41,200	—	—
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	2,911	15,055	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 22 (Nevada) Special Assessment Act 1915 Act Bonds	Streets and Roads - Construction and Maintenance	—	—	\$ —	\$ —	\$ 11,000	\$ 288,000	\$ —	\$ —
County Service Area No. 23 (San Luis Obispo) Certificates of Participation Improvement and Construction State Of California	Water Enterprise	2009	2039	1,630,500	1,225,018	17,000	1,607,000	—	—
	Water Enterprise	—	—	—	—	—	—	220,001	—
County Service Area No. 23 (Shasta) General Obligation Bonds System Improvement	Water Enterprise	1973	2013	123,000	123,000	5,022	10,238	—	—
County Service Area No. 26 (Butte) General Obligation Bonds Sewer Treatment Facilities	Waste Disposal Enterprise	1971	2015	700,000	700,000	175,000	—	—	—
	Waste Disposal Enterprise	1974	2015	1,500,000	1,500,000	331,477	—	—	—
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	167,646	217,612	—	—
County Service Area No. 3 (Madera) Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	—	156,000	—	—
County Service Area No. 3 (Mariposa) Lease Obligations	Fire Protection	—	—	—	—	—	—	—	3,705,787
County Service Area No. 3 (Shasta) Other Long-Term Indebtedness Water Improvement Upgrade	Water Enterprise	2008	2047	184,700	184,700	2,100	180,600	—	—
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	130,000	8,320,000	—	—
County Service Area No. 34 (Ventura) State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	7,870,994	—
County Service Area No. 4 (Sacramento) Other Long-Term Indebtedness Fixed Assets	Parking	2009	2015	50,000	50,000	6,117	37,889	—	—
County Service Area No. 40 (Sonoma) Other Long-Term Indebtedness Fire Truck - See Ranch	Fire Protection	2009	2019	255,720	255,720	16,421	144,325	—	—
	Pur 2007 Freightliner-wilmar	2006	2016	165,000	165,000	15,994	91,819	—	—
	Purchase Fire Truck-Mayacamas	2002	2012	83,500	83,500	9,302	23,628	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 41 (Sonoma) CSA No. 41-Freestone Wtr. Other Long-Term Indebtedness Storage Tank State Of California	Water Enterprise	2011	2021	\$ 75,000	\$ 75,000	\$ —	\$ 75,000	\$ —	\$ —
	Water Enterprise	—	—	—	—	—	—	2,082,095	—
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	22,000	—	—
County Service Area No. 47 (Fresno) Revenue Bonds Infrastructure Improvements	Water Enterprise	1997	2027	1,919,968	1,919,968	48,600	1,492,909	—	—
Infrastructure Improvements	Waste Disposal Enterprise	1997	2027	3,471,685	3,471,685	86,400	2,707,091	—	—
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	2,800	188,100	—	—
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	30,137	60,534	—	—
County Service Area No. 6 (Lake) General Obligation Bonds Water System Improvements	Water Enterprise	1975	2013	160,000	160,000	3,000	1,000	—	—
Certificates of Participation Construction	Water Enterprise	2009	2045	714,000	714,000	8,500	666,700	—	—
County Service Area No. 6 (Shasta) Revenue Bonds System Improvements	Water Enterprise	1980	2020	537,000	537,000	20,000	228,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	10,000	590,000	—	—
County Service Area No. 62 (Riverside) General Obligation Bonds Waste Disposal	Waste Disposal Enterprise	1973	2012	165,000	165,000	9,000	9,000	—	—
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	100,000	—	—
County Service Area No. 70 (San Bernardino) Zone W1 General Obligation Bonds Utility Plant Construction	Water Enterprise	1978	2019	2,200,000	2,200,000	60,000	605,000	—	—
Utility Plant Construction	Water Enterprise	1974	1995	750,000	750,000	—	5,000	—	—
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	1,053	—	—	—
County Service Area No. 75 (Monterey) Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 75 (Monterey) — (continued) Street Improvement	Waste Disposal Enterprise	1986	2024	\$ 257,000	\$ 257,000	\$ 7,000	\$ 141,000	\$ —	\$ —
County Service Area No. 79 (San Bernardino) Other Long-Term Indebtedness Funding needed	Streets and Roads - Construction and Maintenance	2011	2014	30,000	30,000	3,510	26,490	—	—
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	15,000	44,000	—	—
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	200,000	1,335,000	—	—
County Water Works District No. 1 (Lake) Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	28,234	1,216,709	—	—
Countywide Public Finance Authority Revenue Bonds County Communication System	Financing or Constructing Facilities	1996	2011	27,725,000	27,725,000	585,000	620,000	—	—
Covelo Community Services District Other Long-Term Indebtedness Gap Loan for Construction United States	Waste Disposal Enterprise	2010	2010	675,400	289,568	289,568	—	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	655,600	—
Covina Public Financing Authority Revenue Bonds Financing	Financing or Constructing Facilities	2009	2029	15,750,000	15,750,000	—	15,750,000	—	—
	Financing	2002	2023	10,262,262	10,262,262	305,000	7,797,262	—	—
	Financing	1997	2022	8,345,000	8,345,000	385,000	4,435,000	—	—
	Improvements, Refund	2010	2040	15,000,000	15,000,000	—	15,000,000	—	—
	Certificates of Participation Defeas 1991 Water COP	1999	2016	2,925,000	2,925,000	180,000	1,290,000	—	—
Crescent City Harbor District 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	90,000	330,000	—	—
Crescent Fire Protection District Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Crescent Fire Protection District — (continued)									
Lease of Fire Station	Fire Protection	1998	2022	\$ 750,000	\$ 750,000	\$ 29,000	\$ 461,000	\$ —	\$ —
Purchase of New Fire Apparatus	Fire Protection	2006	2019	889,293	889,293	58,792	672,456	—	—
Crescenta Valley County Water District									
Certificates of Participation									
Water System Capital Improve	Water Enterprise	2007	2037	10,070,000	10,070,000	200,000	9,490,000	—	—
Crest Forest Fire Protection District									
Other Long-Term Indebtedness									
Refunding of 2002 COPs	Fire Protection	2010	2030	2,286,600	2,286,600	—	2,286,600	—	—
Crest Forest Fire Protection District Facilities Corporation									
Certificates of Participation									
Fire Equipment	Financing or Constructing Facilities	2002	2032	2,625,000	2,625,000	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	107,976	692,669	—	—
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	490,000	—	—
Crestline Village Water District									
Revenue Bonds									
Payoff 1993 Revenue Bonds	Water Enterprise	2004	2013	956,848	956,848	117,380	312,987	—	—
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	94,144	323,329	—	—
Crockett Community Services District									
Other Long-Term Indebtedness									
Waste system	Waste Disposal Enterprise	2006	2026	541,930	525,168	19,496	469,506	—	—
Waste System	Waste Disposal Enterprise	2006	2047	700,000	700,000	25,185	595,680	—	—
Waste system	Waste Disposal Enterprise	2009	2018	485,000	485,000	41,404	385,201	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	409,702	—
Crockett-Carquinez Fire Protection District									
Other Long-Term Indebtedness									
Lease Purchase	Fire Protection	2008	2019	325,128	325,128	27,009	247,701	—	—
Crows Landing Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	23,404	—
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	400,000	—	—
Cucamonga County Water District									
Other Long-Term Indebtedness									
Acquire Construct Facilities	Water Enterprise	2011	2033	1,075,590	1,075,590	—	1,075,590	—	—
Acquire Construct Facilities	Water Enterprise	2009	2030	27,960,000	27,960,000	1,420,000	26,540,000	—	—
Acquire Construct Facilities	Water Enterprise	2001	2035	89,280,000	89,280,000	570,000	84,860,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Cucamonga County Water District — (continued)									
Acquire/Construct Facilities	Water Enterprise	2001	2031	\$ 40,260,000	\$ 40,260,000	\$ 900,000	\$ 33,315,000	\$ —	\$ —
Acquire/Construct Facilities	Water Enterprise	2006	2037	21,610,000	21,610,000	365,000	20,565,000	—	—
Defease 1994 Certificates	Water Enterprise	2003	2023	13,340,000	13,340,000	550,000	9,540,000	—	—
Purchase Equipment	Water Enterprise	2011	2025	2,239,667	2,239,667	—	2,239,667	—	—
Purchase Equipment	Water Enterprise	2011	2018	4,292,372	4,292,372	133,656	4,158,716	—	—
Purchase of Equipment	Water Enterprise	2008	2018	5,488,351	5,488,351	4,508,118	—	—	—
Purchase of Solar Panels	Financing or Constructing Facilities	2009	2023	410,000	410,000	29,286	351,428	—	—
Purchase vehicles	Water Enterprise	2009	2014	395,000	395,000	77,894	189,369	—	—
Cucamonga Public Facilities Corporation									
Certificates of Participation									
Acquire/Construct Facilities	Financing or Constructing Facilities	2009	2030	27,960,000	27,960,000	1,420,000	26,540,000	—	—
Acquire/Construct Facilities	Financing or Constructing Facilities	2006	2037	21,610,000	21,610,000	365,000	20,565,000	—	—
Acquire/Construct Facilities	Financing or Constructing Facilities	2001	2031	40,260,000	40,260,000	900,000	33,315,000	—	—
Acquire/Construct Facilities	Financing or Constructing Facilities	2001	2035	89,280,000	89,280,000	570,000	84,860,000	—	—
Defease 1994 Certificates	Financing or Constructing Facilities	2003	2023	13,340,000	13,340,000	550,000	9,540,000	—	—
Purchase Solar Panels	Financing or Constructing Facilities	2009	2023	410,000	410,000	29,286	351,428	—	—
Culver City Redevelopment Financing Authority									
Revenue Bonds									
Public Improvements	Financing or Constructing Facilities	1993	2014	128,070,000	128,070,000	4,325,000	19,800,000	—	—
Cupertino Public Facilities Corporation									
Certificates of Participation									
Communittee Cntr, City Hall	Financing or Constructing Facilities	2002	2030	56,640,000	56,640,000	1,500,000	44,010,000	—	—
Cuyama Community Services District									
United States									
	Waste Disposal Enterprise	—	—	—	—	—	—	423,461	—
Cuyamaca Water District									
Other Long-Term Indebtedness									
Improvements	Water Enterprise	2008	2013	35,000	35,000	6,302	16,325	—	—
Daggett Community Services District									
Revenue Bonds									
Upgrade Delivery Service	Water Enterprise	1980	2020	131,700	131,700	5,000	49,050	—	—
General Obligation Bonds	Recreation and Park	1979	2019	165,000	165,000	4,000	42,000	—	—
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	Waste Disposal Enterprise	2001	2020	151,547	151,547	7,679	69,063	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	256,518	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
De Luz Community Service District Other Long-Term Indebtedness Acquire Office Bldg	Streets and Roads - Construction and Maintenance	2010	2025	\$ 530,000	\$ 530,000	\$ 22,704	\$ 507,296	\$ —	\$ —
Special Assessment Act 1915 Act Bonds	Streets and Roads - Construction and Maintenance	—	—	—	—	85,000	610,000	—	—
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	180,000	5,450,000	—	—
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	89,427	3,115,691	—	—
Del Paso Manor Water District Certificates of Participation Construction	Water Enterprise	2010	2040	5,615,000	5,615,000	—	5,615,000	—	—
Del Puerto Health Care District Other Long-Term Indebtedness Defibrillator Equip. Loan new ambulance United States	Hospital Enterprise Hospital Enterprise Health	2009 2010 —	2013 2014 —	57,603 108,471 —	57,603 108,471 —	11,123 35,857 —	29,506 52,893 —	— — 928,628	— — —
Del Puerto Water District State Of California	Water Enterprise	—	—	—	—	—	—	2,444,722	—
Del Rey Community Services District Revenue Bonds Domestic Waste Disposal Plant	Waste Disposal Enterprise	1996	2036	932,800	932,800	16,000	754,900	—	—
Delano Financing Authority Revenue Bonds Police Station and Capital Imp	Financing or Constructing Facilities	2010	2030	26,715,000	26,715,000	—	26,715,000	—	—
Delano-Earlimart Irrigation District Certificates of Participation Acquisition of Water Rights Other Long-Term Indebtedness Water Utility	Water Enterprise Water Enterprise	2010 1999	2031 2018	26,025,000 3,022,043	26,025,000 3,022,043	— 1,319,836	26,025,000 32,131	— —	— —
Delhi County Water District State Of California	Water Enterprise	—	—	—	—	—	—	86,504	—
Delta Diablo Sanitation District (Contra Costa)									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Delta Diablo Sanitation District (Contra Costa) — (continued)									
Certificates of Participation Waste Disposal Expansion	Waste Disposal Enterprise	1991	2016	\$ 17,454,950	\$ 17,454,950	\$ 960,952	\$ 4,583,569	\$ —	\$ —
Other Long-Term Indebtedness Waste Disposal Expansion State Of California	Waste Disposal Enterprise	2011	2031	2,344,210	2,344,210	—	2,344,210	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	7,580,161	—
Descanso Community Water District									
Other Long-Term Indebtedness Viejas Blvd Bridge Replacement United States	Water Enterprise	2010	2041	146,264	146,264	—	146,264	—	—
	Water Enterprise	—	—	—	—	—	—	535,635	—
	Water Enterprise	—	—	—	—	—	—	69,787	—
Desert Lake Community Services District United States									
	Water Enterprise	—	—	—	—	—	—	383,556	—
Desert Recreation District									
Other Long-Term Indebtedness Financing Park Improvement Special Assessment Act 1915 Act Bonds	Recreation and Park	2002	2033	2,710,000	2,710,000	60,000	2,340,000	—	—
	Recreation and Park	—	—	—	—	350,000	2,455,000	—	—
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	870,000	9,875,000	—	—
	Financing or Constructing Facilities	2008	2024	54,505,000	54,505,000	2,495,000	45,570,000	—	—
	Financing or Constructing Facilities	2002	2020	11,235,000	11,235,000	600,000	6,560,000	—	—
Desert Water Agency Revenue Bonds									
Water Facility Improvements	Water Enterprise	2007	2037	26,860,000	26,860,000	500,000	24,240,000	—	—
Diablo Water District Revenue Bonds									
Construction of new well	Water Enterprise	2005	2030	7,500,000	7,500,000	220,000	6,090,000	—	—
Other Long-Term Indebtedness Construction of new well	Water Enterprise	2010	2035	4,200,000	4,200,000	115,000	3,975,000	—	—
Water Treatment	Water Enterprise	1993	2020	20,531,425	20,531,425	870,000	8,093,645	—	—
Dinuba Financing Authority Revenue Bonds									
Construction of Roads	Financing or Constructing Facilities	2007	2023	7,450,000	7,450,000	120,000	7,080,000	—	—
	Streets and Roads - Construction and Maintenance	2007	2023	7,450,000	7,450,000	—	—	—	—
	Financing or Constructing Facilities	2002	2032	8,000,000	8,000,000	170,000	6,795,000	—	—
Dixon Public Financing Authority									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Dixon Public Financing Authority — (continued)									
Revenue Bonds									
Fire Station	Financing or Constructing Facilities	1997	2022	\$ 3,300,000	\$ 3,300,000	\$ 130,000	\$ 2,015,000	\$ —	\$ —
Infrastructure Construction	Financing or Constructing Facilities	1998	2020	29,170,000	29,170,000	1,060,000	13,290,450	—	—
Treatment Plant/Police Station	Financing or Constructing Facilities	1996	2021	4,925,000	4,925,000	145,000	2,700,000	—	—
Dixon Public Improvement Corporation									
Revenue Bonds									
City Hall Construction	Financing or Constructing Facilities	1981	2021	915,000	915,000	30,000	450,000	—	—
Donner Summit Public Utility District									
General Obligation Bonds									
Construction	Water Enterprise	1971	2011	391,000	391,000	20,000	—	—	—
Construction	Waste Disposal Enterprise	1971	2011	362,200	362,200	18,000	—	—	—
Other Long-Term Indebtedness									
Construction	Waste Disposal Enterprise	2006	2026	1,588,897	1,588,897	55,683	1,338,930	—	—
Construction	Waste Disposal Enterprise	2005	2025	1,253,356	1,253,356	45,158	1,033,285	—	—
Purchase Loader	Waste Disposal Enterprise	2008	2013	97,837	97,837	19,532	39,832	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	1,063,813	—
Dos Palos Area Joint Power Authority									
Revenue Bonds									
Pipeline and Improvements A	Water Enterprise	1989	2029	2,513,000	2,513,000	68,000	1,650,593	—	—
Pipeline and Improvements B	Water Enterprise	1989	2029	570,000	570,000	13,000	390,207	—	—
Pipeline and Improvements C	Water Enterprise	1989	2029	111,600	111,600	2,000	80,000	—	—
Pipeline and Improvements D	Water Enterprise	1989	2029	286,600	286,600	6,000	201,000	—	—
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	50,000	2,015,000	—	—
Capital Improvements Series B	Waste Disposal Enterprise	1991	2031	198,500	198,500	4,500	147,700	—	—
Capital Improvements Series C	Waste Disposal Enterprise	1991	2031	242,400	242,400	5,000	180,000	—	—
Downieville Public Utility District									
State Of California	Water Enterprise	—	—	—	—	—	—	124,715	—
Dublin San Ramon Service District									
Revenue Bonds									
Refund WateReuse/DERWA debt	Water Enterprise	2011	2041	35,620,000	35,620,000	—	35,620,000	—	—
Other Long-Term Indebtedness									
Refunding 2000 COPs and 1997	Waste Disposal Enterprise	2009	2019	18,486,000	18,486,000	1,540,822	16,179,635	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Dublin San Ramon Service District — (continued)									
Water Expansion Projects	Water Enterprise	2000	2028	\$ 16,415,000	\$ 16,415,000	\$ 12,390,000	\$ —	\$ —	\$ —
Dublin San Ramon Services District/East Bay Municipal Utility District Recycled Water Authority State Of California	Water Enterprise	—	—	—	—	—	—	19,685,401	—
Ducor Community Services District Special Assessment Act Mark-Roos	Water Enterprise	—	—	—	—	7,852	163,998	—	—
Dudley Ridge Water District General Obligation Bonds Canal Improvements	Water Enterprise	1986	2010	2,254,000	2,151,283	145,908	—	—	—
Water Recovery System	Water Enterprise	1984	2014	966,000	955,017	50,407	222,900	—	—
Dunnigan Water District United States	Water Enterprise	—	—	—	—	—	—	3,067,837	—
Dunningan Fire Protection District Other Long-Term Indebtedness									
Acq. Of Fire Truck	Fire Protection	2003	2011	166,621	166,621	19,689	21,224	—	—
Acquisition of Fire Truck	Fire Protection	2006	2017	170,425	170,425	1,256	160,860	—	—
Acquisition of Rescue Squad	Fire Protection	2004	2018	51,437	51,437	3,458	29,513	—	—
Eagle Field Water District Other Long-Term Indebtedness Pumping of Water	Water Enterprise	2005	2015	59,119	59,119	6,001	27,224	—	—
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	Waste Disposal Enterprise	2010	2040	150,000,000	150,000,000	—	150,000,000	—	—
Construction of Facilities	Water Enterprise	1996	2025	700,000,000	241,850,000	20,860,000	170,320,000	—	—
Construction of Facilities	Water Enterprise	1996	2026	700,000,000	250,000,000	2,765,000	2,880,000	—	—
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	1,700,000	40,425,000	—	—
Refund of Bonds	Waste Disposal Enterprise	2008	2027	65,300,000	65,300,000	2,170,000	56,440,000	—	—
Refund of Bonds	Waste Disposal Enterprise	2011	2029	58,095,000	58,095,000	160,000	57,935,000	—	—
Refunding 98 Bonds	Water Enterprise	2007	2019	54,790,000	54,790,000	4,675,000	45,605,000	—	—
Refunding of Bonds	Water Enterprise	2009	2026	331,155,000	331,155,000	5,095,000	316,045,000	—	—
Refunding of Bonds	Water Enterprise	2008	2038	322,525,000	322,525,000	1,425,000	317,125,000	—	—
Refunding of Bonds	Water Enterprise	2008	2035	160,000,000	160,000,000	325,000	58,800,000	—	—
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	66,850,000	—	—	—
Refunding of Bonds	Waste Disposal Enterprise	2011	2038	65,905,000	65,905,000	1,655,000	64,250,000	—	—
Refunding of Series 1993 Bonds	Water Enterprise	1996	2021	115,730,000	115,730,000	4,525,000	60,820,000	—	—
System Improvements & CP Retir	Waste Disposal Enterprise	2007	2037	80,630,000	80,630,000	—	80,630,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Municipal Utility District — (continued)									
Special District No. 1									
General Obligation Bonds									
Refunding of GO E Bonds	Flood Control and Water Conservation	2003	2018	\$ 41,730,000	\$ 41,730,000	\$ 2,710,000	\$ 24,545,000	\$ —	\$ —
Time Warrants	Water Enterprise	—	—	—	—	290,300,000	312,900,000	—	—
	Waste Disposal Enterprise	—	—	—	—	—	15,000,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	26,501,000	—
East Bay Regional Communications System Authority									
Revenue Bonds									
To Finance Capital Project	Police Protection and Personal Safety	2011	2027	6,136,866	6,136,866	—	6,136,866	—	—
East Bay Regional Park District									
Revenue Bonds									
Defeased Debt	Recreation and Park	2002	2013	10,605,000	10,605,000	1,040,000	3,410,000	—	—
Defeased Debt	Recreation and Park	2008	2020	75,600,000	75,600,000	—	—	—	—
Defeased Debt 2008	Recreation and Park	2008	2020	75,600,000	75,600,000	14,485,000	—	—	—
General Obligation Bonds									
Defeased Debt 2008	Recreation and Park	2009	2018	75,600,000	75,600,000	—	36,900,000	—	—
Improve Recreational Space	Recreation and Park	2006	2011	15,000,000	15,000,000	10,410,000	980,000	—	—
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	2012	12,375,000	12,375,000	—	12,375,000	—	—
Refunding 2006-2008 Bonds	Recreation and Park	2009	2013	7,625,000	7,625,000	—	7,625,000	—	—
Refunding Series 1998D	Recreation and Park	2006	2015	23,600,000	23,600,000	1,780,000	13,775,000	—	—
Other Long-Term Indebtedness									
Purchase of Helicopter	Police Protection and Personal Safety	2007	2012	3,558,000	3,558,000	710,626	1,502,635	—	—
East Bay State Building Authority									
Certificates of Participation									
State Building	Financing or Constructing Facilities	1991	2018	126,165,101	95,920,101	4,112,000	7,549,125	—	—
State Building	Financing or Constructing Facilities	1997	2016	50,985,000	50,985,000	3,425,000	36,150,000	—	—
East Contra Costa Fire Protection District									
Other Long-Term Indebtedness									
Lease Purchase	Fire Protection	2003	2012	1,021,717	1,021,717	123,597	128,312	—	—
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	135,536	1,496,772	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	28,282	—
	Water Enterprise	—	—	—	—	—	—	458,700	—
East Orange County Water District									
State Of California									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Orange County Water District — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 65,189	\$ —
East Orosi Community Services District Revenue Bonds									
Construction of Sewer System	Waste Disposal Enterprise	1983	2023	75,600	75,600	2,000	41,000	—	—
East Palo Alto Sanitary District (San Mateo) Revenue Bonds									
Rehab Sewer Collection System	Waste Disposal Enterprise	1990	2006	5,760,000	5,760,000	—	337,520	—	—
Rehab Sewer Collection System	Waste Disposal Enterprise	1999	2006	573,000	573,000	—	347,662	—	—
Certificates of Participation Improve Existing Facilities	Waste Disposal Enterprise	1990	2005	3,435,000	3,435,000	281,266	720,735	—	—
Other Long-Term Indebtedness Truck Vactor	Waste Disposal Enterprise	2010	2020	270,000	270,000	100,435	169,565	—	—
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	48,950	1,872,269	—	—
East Valley Public Facilities Corporation Certificates of Participation System Replacement-Expansion	Financing or Constructing Facilities	2001	2014	12,000,000	12,000,000	5,935,000	—	—	—
East Valley Water District Certificates of Participation Refunding System Expansion	Water Enterprise	2001	2020	12,000,000	12,000,000	5,935,000	—	—	—
Other Long-Term Indebtedness Construction	Water Enterprise	2005	2015	149,438	149,438	6,762	131,861	—	—
Construction	Water Enterprise	2006	2026	6,000,000	6,000,000	5,218,703	—	—	—
Construction of New Facility	Water Enterprise	2004	2024	10,000,000	10,000,000	8,067,777	—	—	—
Equipment Lease	Water Enterprise	2009	2015	55,556	55,556	9,545	37,730	—	—
Waste Disposal Improvements	Waste Disposal Enterprise	2011	2041	915,000	915,000	—	915,000	—	—
Water System Improvements	Water Enterprise	2011	2041	32,630,000	32,630,000	—	32,630,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,750,393	—
East Valley Water District Financing Authority Revenue Bonds									
System Replacement Expansion	Financing or Constructing Facilities	2010	2041	38,000,000	33,545,000	—	33,545,000	—	—
Eastern Municipal Water District Improvement District No. 119 General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1970	2040	4,600,000	3,093,000	43,000	3,050,000	—	—
Waste Disposal	Waste Disposal Enterprise	1972	2015	500,000	500,000	75,000	325,000	—	—
Waste Disposal	Waste Disposal Enterprise	1989	2015	15,000,000	5,200,000	373,000	1,627,000	—	—
Waste Disposal	Waste Disposal Enterprise	1995	2040	46,200,000	9,000,000	123,000	8,877,000	—	—
Waste Disposal	Waste Disposal Enterprise	1969	2036	16,000,000	16,000,000	103,000	4,714,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
Imrovement District No. U10									
Waste Disposal	Waste Disposal Enterprise	1970	2027	\$ 800,000	\$ 800,000	\$ 20,000	\$ 456,000	\$ —	\$ —
Waste Disposal	Waste Disposal Enterprise	1971	2036	5,800,000	5,800,000	47,000	2,132,000	—	—
Waste Disposal	Waste Disposal Enterprise	1966	2015	600,000	600,000	32,000	140,000	—	—
Waste Disposal	Waste Disposal Enterprise	1962	2036	2,850,000	2,850,000	20,000	931,000	—	—
Waste Disposal	Waste Disposal Enterprise	1968	2022	1,000,000	615,000	7,000	105,000	—	—
Waste Disposal	Waste Disposal Enterprise	1971	2027	600,000	160,000	4,000	90,000	—	—
Waste Disposal	Waste Disposal Enterprise	1978	2015	750,000	750,000	72,000	315,000	—	—
Waste Disposal	Waste Disposal Enterprise	1971	2036	500,000	400,000	8,000	363,000	—	—
Waste Disposal	Waste Disposal Enterprise	1972	2025	1,600,000	1,600,000	67,000	1,286,000	—	—
Waste Disposal	Waste Disposal Enterprise	1978	2036	200,000	200,000	4,000	180,000	—	—
Waste Disposal	Waste Disposal Enterprise	1989	2036	15,000,000	3,200,000	63,000	2,904,000	—	—
Waste Disposal	Waste Disposal Enterprise	1964	2040	2,300,000	2,300,000	12,000	888,000	—	—
Waste Disposal	Waste Disposal Enterprise	1965	2040	2,750,000	2,750,000	37,000	2,663,000	—	—
Water Distribution System	Water Enterprise	1964	2036	300,000	235,000	3,000	145,000	—	—
Water Distribution System	Water Enterprise	1964	2036	2,300,000	1,400,000	8,000	363,000	—	—
Water Distribution System	Water Enterprise	1965	2036	1,250,000	315,000	2,000	105,000	—	—
Water Distribution System	Water Enterprise	1964	2036	700,000	570,000	6,000	263,000	—	—
Water Distribution System	Water Enterprise	1969	2015	1,250,000	1,250,000	130,000	570,000	—	—
Water Distribution System	Water Enterprise	1971	2015	3,750,000	3,750,000	438,000	1,912,000	—	—
Water Distribution System	Water Enterprise	1972	2015	1,500,000	1,500,000	214,000	936,000	—	—
Water Distribution System	Water Enterprise	1978	2015	420,000	420,000	60,000	260,000	—	—
Water Distribution System	Water Enterprise	1995	2040	19,700,000	9,012,000	125,000	8,887,000	—	—
Water Utility	Water Enterprise	1972	2025	2,650,000	2,650,000	29,000	563,000	—	—
Certificates of Participation									
Administration Building	Water Enterprise	1991	2023	22,800,000	22,800,000	715,000	1,570,000	—	—
Interceptor System	Waste Disposal Enterprise	2007	2024	20,710,000	20,710,000	75,000	20,560,000	—	—
Treatment Plant/Interceptor	Waste Disposal Enterprise	2009	2036	140,035,000	140,035,000	—	140,035,000	—	—
Treatment Plant/Interceptor	Waste Disposal Enterprise	1991	2023	105,890,000	105,890,000	3,315,000	7,320,000	—	—
Treatment Plants	Waste Disposal Enterprise	2008	2022	54,400,000	54,400,000	345,000	53,725,000	—	—
Treatment Plants	Waste Disposal Enterprise	2009	2033	64,110,000	64,110,000	1,765,000	60,470,000	—	—
Improvements									
Treatment Plants	Waste Disposal Enterprise	2009	2023	54,760,000	54,760,000	415,000	53,790,000	—	—
Improvements									
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	3,290,000	43,610,000	—	—
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	260,000	55,895,000	—	—
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	1,570,000	5,105,000	—	—
Other Long-Term Indebtedness									
Sari Line Capacity	Water Enterprise	1992	2012	13,382,054	13,382,054	324,849	344,339	—	—
Share Wastewater Treatment	Waste Disposal Enterprise	1991	2011	3,647,000	3,647,000	25,850	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
Special Assessment Act									
1911 Act Bonds	Water Enterprise	—	—	\$ —	\$ —	\$ 38,230	\$ 333,803	\$ —	\$ —
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	115,000	2,655,000	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	563,000	17,110,000	—	—
Other	Water Enterprise	—	—	—	—	1,130,000	58,320,000	—	—
Other	Waste Disposal Enterprise	—	—	—	—	2,855,000	130,340,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	35,473,743	—
Eastern Plumas Hospital District									
Other Long-Term Indebtedness									
Defeasance & repairs	Hospital Enterprise	2006	2016	1,500,000	1,500,000	149,463	657,206	—	—
Equipment Purchase	Hospital Enterprise	2009	2014	380,000	380,000	74,058	216,062	—	—
Facility Repairs	Hospital Enterprise	2004	2013	450,000	450,000	49,156	118,560	—	—
Hospital	Hospital Enterprise	2000	2032	4,600,000	4,563,347	108,655	3,740,924	—	—
Land Acquisition	Hospital Enterprise	2004	2013	552,000	552,000	33,476	354,264	—	—
Loyalton Campus Acquisition	Hospital Enterprise	2004	2033	575,000	575,000	15,702	510,562	—	—
Repairs and Improvements	Hospital Enterprise	2004	2014	800,000	800,000	84,451	284,945	—	—
Ebbetts Pass Fire Protection District									
Other Long-Term Indebtedness									
Construction Of Fire Station	Fire Protection	2006	2026	3,000,000	3,000,000	177,702	2,251,102	—	—
Eden Township Hospital District									
Other Long-Term Indebtedness									
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	—	147,383,078	—	—
El Cerrito Public Financing Authority									
Revenue Bonds									
Construction of Swim Center	Financing or Constructing Facilities	2002	2020	4,615,000	4,615,000	235,000	2,930,000	—	—
Street Improvement	Financing or Constructing Facilities	2008	2037	11,750,000	11,750,000	240,000	11,055,000	—	—
Certificates of Participation									
Construction of City Hall	Financing or Constructing Facilities	2007	2026	9,610,000	9,610,000	195,000	9,225,000	—	—
El Dorado County Fire Protection District									
Other Long-Term Indebtedness									
Construction of fire station	Fire Protection	2010	2040	2,500,000	2,500,000	—	2,500,000	—	—
Purchase Fire Trucks	Fire Protection	1994	2012	1,000,000	1,000,000	168,489	53,594	—	—
El Dorado Hills Community Services District									
Other Long-Term Indebtedness									
Promontory Park Construction	Recreation and Park	2006	2021	3,974,038	3,974,038	226,843	2,929,709	—	—
Special Assessment Act									
1915 Act Bonds	Recreation and Park	—	—	—	—	155,100	417,540	—	—
El Dorado Irrigation District									
General Obligation Bonds									
Purchase of Sly Park	Water Enterprise	2003	2019	6,000,000	6,000,000	375,000	3,450,000	—	—
Certificates of Participation									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Irrigation District — (continued)									
Cap Improvement, Series 2004A	Water Enterprise	2004	2025	\$ 75,445,000	\$ 75,445,000	\$ 4,525,000	\$ 53,190,000	\$ —	\$ —
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	13,230,000	54,005,000	—	—
Capital Improvement	Water Enterprise	2008	2036	110,705,000	110,705,000	—	110,705,000	—	—
Capital Improvements	Water Enterprise	2010	2024	14,755,000	14,755,000	—	14,755,000	—	—
Other Long-Term Indebtedness									
County Loan, OPEB, Other	Water Enterprise	1996	2016	6,841,170	6,841,170	4,306,387	—	—	—
Leases	Water Enterprise	1999	2008	3,375,019	3,375,019	—	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	19,471,578	—
El Dorado Union High School District Financing Corporation									
Certificates of Participation									
Construction	Financing or Constructing Facilities	2001	2022	4,970,000	4,970,000	—	—	—	—
Construction	Financing or Constructing Facilities	2006	2016	14,295,000	14,295,000	1,520,000	9,885,000	—	—
Refunding COP Series	Financing or Constructing Facilities	2009	2040	9,004,154	9,004,154	—	9,739,402	—	—
El Medio Fire Protection District									
Other Long-Term Indebtedness									
Building Improvements	Fire Protection	2010	2015	20,000	20,000	3,038	16,962	—	—
Fire Protection	Fire Protection	2006	2012	60,000	60,000	9,438	9,987	—	—
Fire Protection	Fire Protection	2007	2016	321,104	321,104	31,342	182,436	—	—
Lease Obligations	Fire Protection	—	—	—	—	—	—	—	211,330
El Rancho Simi Pioneer Cemetery District									
Cemetery Improvement									
Other Long-Term Indebtedness	Cemetery	1993	2012	265,047	265,047	—	186,169	—	—
Improvement of Cemetery Ground									
El Solyo Water District									
Other Long-Term Indebtedness									
Capital Improvement	Water Enterprise	2005	2015	250,000	250,000	24,311	137,960	—	—
El Toro Water District									
Certificates of Participation									
Defeasance Previous Debt	Waste Disposal Enterprise	1993	2013	1,060,000	1,060,000	75,000	165,000	—	—
Other Long-Term Indebtedness									
Refinance 1993 Series B COP	Waste Disposal Enterprise	2002	2018	1,310,270	1,310,270	63,000	843,270	—	—
Waste Disposal	Waste Disposal Enterprise	1984	2014	3,287,885	3,287,885	280,910	866,346	—	—
Water Utility	Water Enterprise	1984	2014	8,568,478	8,568,478	617,999	1,905,969	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	4,890,864	—
Elk Community Services District									
Other Long-Term Indebtedness									
Fire Engine	Fire Protection	2006	2011	50,000	50,000	11,093	5,854	—	—
Elk Creek Community Services District									
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Elk Creek Community Services District — (continued) Water System Construction	Water Enterprise	1997	2037	\$ 383,000	\$ 383,000	\$ 6,050	\$ 325,943	\$ —	\$ —
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	31,703	4,445,279	—	—
Elk Grove-Cosumnes Cemetery District Other Long-Term Indebtedness Purchase land	Cemetery	2004	2024	800,000	800,000	31,445	621,049	—	—
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	270,000	285,000	—	—
Certificates of Participation Capital Improvements	Water Enterprise	2007	2034	21,201,600	21,201,600	410,200	20,025,600	—	—
Capital Improvements	Water Enterprise	1995	2035	21,583,000	21,583,000	922,500	19,919,880	—	—
Capital Improvements	Water Enterprise	2002	2019	9,723,150	9,723,150	—	9,507,900	—	—
Capital Improvements	Water Enterprise	2000	2029	21,669,450	21,669,450	—	21,669,450	—	—
Capital Improvements	Water Enterprise	1992	2012	23,632,400	23,632,400	1,014,750	2,214,000	—	—
Capital Improvements	Waste Disposal Enterprise	1995	2035	33,011,620	33,011,620	102,500	32,820,120	—	—
Capital Improvements	Waste Disposal Enterprise	2007	2034	54,518,400	54,518,400	1,054,800	51,494,400	—	—
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	—	—
Capital Improvements	Waste Disposal Enterprise	1992	2012	34,007,600	34,007,600	1,460,250	3,186,000	—	—
Capital Improvements	Water Enterprise	2011	2036	25,485,000	25,485,000	—	25,485,000	—	—
Other Long-Term Indebtedness Sari Line Project	Waste Disposal Enterprise	1999	2018	3,060,000	3,060,000	148,849	1,255,408	—	—
United States	Water Enterprise	—	—	—	—	—	—	7,729,459	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,972,099	—
	Waste Disposal Enterprise	—	—	—	—	—	—	4,532,810	—
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	1,465,000	71,520,000	—	—
Prepay and Refund Bureau Loan	Financing or Constructing Facilities	2011	2035	25,485,000	25,485,000	—	25,485,000	—	—
Water and Sewer Improvements	Financing or Constructing Facilities	2008	2035	54,655,000	54,655,000	1,025,000	52,740,000	—	—
Water Facilities	Financing or Constructing Facilities	2002	2012	33,100,000	33,100,000	2,475,000	5,400,000	—	—
Elsinore Water District Other Long-Term Indebtedness Backhoe	Water Enterprise	2005	2010	54,830	54,830	3,642	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Water District — (continued)									
Build Tank	Water Enterprise	2004	2019	\$ 1,000,000	\$ 1,000,000	\$ 90,000	\$ 530,000	\$ —	\$ —
Emeryville Public Financing Authority									
Revenue Bonds									
Refinance Reassessment Bonds	Financing or Constructing Facilities	1999	2021	14,420,000	14,242,000	745,000	8,145,000	—	—
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	3,535,000	3,365,000	—	—
ERICA Communications Authority									
Lease Obligations	Police Protection and Personal Safety	—	—	—	—	—	—	—	5,502,844
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	28,485	31,074	—	—
New Lift Station	Waste Disposal Enterprise	2003	2018	90,748	90,748	6,339	49,455	—	—
Purchase of Truck	Water Enterprise	2006	2011	35,081	35,081	4,880	—	—	—
United States	Water Enterprise	—	—	—	—	—	—	3,404,000	—
	Waste Disposal Enterprise	—	—	—	—	—	—	1,530,000	—
Eureka Public Financing Authority									
Revenue Bonds									
Martin Slough Interceptor Proj	Financing or Constructing Facilities	2011	2041	16,280,000	16,280,000	—	16,280,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2003	2023	17,500,000	15,250,000	—	15,250,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2010	2027	4,235,000	4,235,000	—	4,235,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2010	2027	4,960,000	4,960,000	—	4,960,000	—	—
Exeter District Ambulance									
Other Long-Term Indebtedness									
Asset Acquisition	Ambulance Service	2006	2011	126,162	126,162	14,773	48,404	—	—
Fair Oaks Water District									
Certificates of Participation									
Water Utility	Water Enterprise	1999	2011	7,000,000	6,580,000	570,000	—	—	—
Other Long-Term Indebtedness									
Pipeline Payment	Water Enterprise	1993	2014	3,235,163	3,235,163	407,888	582,963	—	—
Fairbanks Ranch Community Services District									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	568,073	—
Fairfield-Suisun Sewer District									
Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Fairfield-Suisun Sewer District — (continued)									
Refunded Old Debt	Waste Disposal Enterprise	2001	2016	\$ 21,370,000	\$ 21,370,000	\$ 2,005,000	\$ 10,975,000	\$ —	\$ —
Other Long-Term Indebtedness									
UV Disinfection Project	Waste Disposal Enterprise	2010	2031	11,100,000	7,445,654	—	7,445,654	—	—
Fall River Mills Community Services District									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	1979	2019	275,000	275,000	10,031	111,700	—	—
Improvements	Water Enterprise	1973	2013	450,000	450,000	19,906	37,798	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	5,721	—
Fall River Resource Conservation District									
Other Long-Term Indebtedness									
Purchase an Office Building	Resource Conservation	2005	2015	90,000	90,000	9,276	38,421	—	—
Fallbrook Public Utility District									
Certificates of Participation									
Outfall Tertiary Treatment	Waste Disposal Enterprise	1992	2013	14,500,000	14,500,000	4,198,000	—	—	—
Other Long-Term Indebtedness									
Solar generation	Waste Disposal Enterprise	2011	2027	7,227,000	7,227,000	—	7,227,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	6,384,587	—
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	2,000	—	—
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	—	—	—	—	5,447	286,785	—	—
Ferndale Fire Protection District									
Other Long-Term Indebtedness									
Acquisition of Firehall annex	Fire Protection	2006	2021	75,000	75,000	4,088	59,634	—	—
Annex Renovation	Fire Protection	2009	2012	100,000	99,161	30,000	69,161	—	—
Fiddletown Community Services District									
Other Long-Term Indebtedness									
New Well	Water Enterprise	2007	2027	50,000	50,000	3,050	37,103	—	—
Fieldbrook Community Services District									
State Of California									
	Water Enterprise	—	—	—	—	—	—	726,462	—
	Waste Disposal Enterprise	—	—	—	—	—	—	22,671	—
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	590,000	6,100,000	—	—
Refund Bonds Issued for RDA	Financing or Constructing Facilities	2001	2023	2,965,000	2,965,000	135,000	1,875,000	—	—
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Financing Authority of the City of Redondo Beach — (continued)									
Cap Improvements	Financing or Constructing Facilities	2010	2015	\$ 1,470,541	\$ 1,470,541	\$ —	\$ —	\$ —	\$ —
Florin Resource Conservation District									
Certificates of Participation									
Capital Improvements 2005A	Water Enterprise	2005	2045	13,267,145	13,267,145	90,000	12,997,145	—	—
Refund Orig COPS on Building	Water Enterprise	2003	2029	16,366,993	16,366,993	645,000	12,021,994	—	—
Refunding of COPS 2002A	Water Enterprise	2002	2033	23,675,000	23,675,000	375,000	22,350,000	—	—
Refunding of COPS 2002B	Water Enterprise	2002	2033	10,170,000	10,170,000	235,000	9,335,000	—	—
Refunding of COPS 2003A	Water Enterprise	2003	2033	11,910,000	11,910,000	150,000	11,655,000	—	—
Other Long-Term Indebtedness									
Building Purchase	Water Enterprise	2009	2024	1,100,000	1,100,000	48,850	990,752	—	—
Folsom Public Financing Authority									
Revenue Bonds									
City Hall Complex Lease Rfndng	Financing or Constructing Facilities	2002	2017	16,950,000	16,950,000	1,050,000	8,560,000	—	—
Local Obligation Bond Issue	Financing or Constructing Facilities	2004	2018	7,430,000	7,430,000	390,000	4,790,000	—	—
Local Obligation Bond issue	Financing or Constructing Facilities	2008	2017	11,955,000	11,955,000	820,000	10,405,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	1999	2020	6,125,000	6,125,000	245,000	3,450,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	2004	2021	14,685,000	14,685,000	750,000	10,805,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	2004	2021	7,800,000	7,800,000	395,000	5,470,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	2010	2024	17,530,000	17,530,000	1,095,000	16,435,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	2010	2024	5,650,000	5,650,000	320,000	5,330,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	1998	2020	2,860,000	2,860,000	110,000	1,585,000	—	—
Tax Bonds	Financing or Constructing Facilities	2007	2032	24,885,000	24,885,000	685,000	23,010,000	—	—
Tax Bonds	Financing or Constructing Facilities	2007	2032	45,540,000	45,540,000	840,000	43,850,000	—	—
Water Bonds	Financing or Constructing Facilities	2009	2028	15,825,000	15,825,000	670,000	15,155,000	—	—
Water Bonds	Financing or Constructing Facilities	2005	2034	14,285,000	14,285,000	300,000	12,475,000	—	—
Certificates of Participation									
Recreation Facility	Financing or Constructing Facilities	1999	2029	825,000	825,000	10,000	765,000	—	—
Fontana Public Financing Authority									
Revenue Bonds									
Refinance Debt	Financing or Constructing Facilities	2001	2023	59,215,000	59,215,000	2,670,000	36,700,000	—	—
Refinance Debt	Financing or Constructing Facilities	2002	2032	55,000,000	54,640,000	470,000	51,900,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Fontana Public Financing Authority — (continued) Refinance Debt	Financing or Constructing Facilities	2005	2032	\$ 134,965,000	\$ 134,965,000	\$ 2,500,000	\$ 120,935,000	\$ —	\$ —
Foothill Fire Protection District (Calaveras) Other Long-Term Indebtedness Purchase Two Fire Engines	Fire Protection	2002	2011	290,016	290,016	21,923	69,595	—	—
Foresthill Public Utility District Certificates of Participation Purchase of Sugar Pine Dam	Water Enterprise	2003	2028	3,195,000	3,195,000	100,000	2,495,000	—	—
Other Long-Term Indebtedness Capital Lease	Water Enterprise	2005	2012	143,509	143,509	17,191	7,376	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	53,300	2,882,700	—	—
Forestville Fire Protection District Other Long-Term Indebtedness fire engine	Fire Protection	2008	2019	117,447	117,447	10,114	97,623	—	—
Forestville Water District United States	Waste Disposal Enterprise	—	—	—	—	—	—	2,571,000	—
Fort Bragg Municipal Imp District No. 1 General Obligation Bonds Sewer System Improvements	Waste Disposal Enterprise	1998	2019	770,000	770,000	40,000	380,000	—	—
Fort Bragg Rural Fire Protection District Other Long-Term Indebtedness Acquire Fire Protection Equipm	Fire Protection	2003	2013	100,000	100,000	11,709	12,299	—	—
Equipment Acquisition	Fire Protection	2007	2016	50,000	50,000	4,925	28,648	—	—
Fort Dick Fire Protection District Other Long-Term Indebtedness Fire Truck	Fire Protection	2008	2011	40,000	40,000	10,133	10,759	—	—
Fowler Cemetery District Other Long-Term Indebtedness New Office Building	Cemetery	2010	2020	170,000	170,000	12,535	157,465	—	—
Fowler Public Financing Authority Revenue Bonds Refinance 93, 94 Bonds	Financing or Constructing Facilities	2000	2023	6,175,000	6,175,000	4,190,000	—	—	—
Refund the 2000 Revenue Bonds	Financing or Constructing Facilities	2010	2024	4,435,000	4,435,000	—	4,435,000	—	—
Franklin County Water District Revenue Bonds Plant Expansion	Waste Disposal Enterprise	1995	2035	895,000	895,000	15,000	734,000	—	—
Frazier Park Public Utility District Revenue Bonds Water Project	Water Enterprise	2005	2045	1,400,000	1,400,000	22,985	1,757,015	—	—
Fremont Public Financing Authority Certificates of Participation 39100 Building	Financing or Constructing Facilities	2001	2030	34,860,000	34,860,000	875,000	28,830,000	—	—
Construction-Family Resource	Financing or Constructing Facilities	1998	2028	12,500,000	12,500,000	320,000	9,645,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Fremont Public Financing Authority — (continued)									
Police Building	Financing or Constructing Facilities	1998	2025	\$ 20,870,000	\$ 20,870,000	\$ 640,000	\$ 14,080,000	\$ —	\$ —
Refi of 1990, 1991, 2003 COPS	Financing or Constructing Facilities	2008	2038	27,675,000	27,675,000	490,000	26,785,000	—	—
Refi of 2002 COP, New Proceeds	Financing or Constructing Facilities	2008	2038	48,685,000	48,685,000	880,000	46,960,000	—	—
Renovations and Equipment	Financing or Constructing Facilities	2010	2038	15,000,000	15,000,000	—	15,000,000	—	—
Renovations and Fire Equipment	Financing or Constructing Facilities	2001	2030	10,055,000	10,055,000	420,000	7,180,000	—	—
Special Assessment Act 1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	2,600,000	—	—	—
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	450,000	3,545,000	—	—
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	2,695,000	1,790,000	—	—
French Camp-McKinley Fire Protection District									
Other Long-Term Indebtedness State Loan Chapter 1168/85	Fire Protection	1985	2012	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	935,000	9,895,000	—	—
Juvenile Justice Campus Constr	Financing or Constructing Facilities	2004	2024	26,000,000	26,000,000	1,130,000	20,565,000	—	—
Juvenile Justice Court Constr	Financing or Constructing Facilities	2007	2030	55,350,000	55,350,000	1,760,000	51,900,000	—	—
Fresno County Fire Protection District									
Other Long-Term Indebtedness									
Equipment financing	Fire Protection	2008	2013	1,621,530	1,621,530	308,160	642,471	—	—
Fresno Irrigation District									
Certificates of Participation									
Miscellaneous Projects	Water Enterprise	2007	2037	16,575,000	16,575,000	315,000	15,675,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,060,001	—
Fresno Joint Powers Financing Authority									
Revenue Bonds									
2004 Various Capital Projects	Financing or Constructing Facilities	2004	2029	52,780,000	52,780,000	1,795,000	38,155,000	—	—
2008 No Neighborhood Left Behi	Financing or Constructing Facilities	2008	2023	40,955,000	40,955,000	2,660,000	32,955,000	—	—
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	1,140,000	22,575,000	—	—
Convention Center Exhibit Hall	Financing or Constructing Facilities	1998	2028	32,609,535	32,609,535	1,121,200	24,431,242	—	—
Convention Center Improvement	Financing or Constructing Facilities	2006	2026	18,725,000	18,725,000	655,000	6,975,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Joint Powers Financing Authority — (continued)									
Multi-Purpose Stadium	Financing or Constructing Facilities	2001	2031	\$ 45,850,000	\$ 45,850,000	\$ 1,005,000	\$ 39,050,000	\$ —	\$ —
Parks Bonds	Financing or Constructing Facilities	2008	2038	37,685,000	37,685,000	720,000	35,755,000	—	—
Public Safety Bonds	Financing or Constructing Facilities	2009	2039	43,385,000	43,385,000	650,000	42,070,000	—	—
Street Lights 2002	Financing or Constructing Facilities	2002	2015	7,895,000	7,895,000	585,000	3,365,000	—	—
Other Long-Term Indebtedness Redevelopment Projects	Financing or Constructing Facilities	2001	2018	10,000,000	10,000,000	595,000	5,535,000	—	—
Fresno Metropolitan Flood Control District									
KK, LL, AW Other Long-Term Indebtedness Construct Drainage Facilities	Flood Control and Water Conservation	1974	—	175,000	175,000	—	175,000	—	—
State Of California	Flood Control and Water Conservation	—	—	—	—	—	—	22,306,340	—
Fresno Slough Water District									
Other Long-Term Indebtedness Habitat Protection	Water Enterprise	2009	2014	108,190	108,190	—	108,190	—	—
Fulton-El Camino Recreation and Park District									
Other Long-Term Indebtedness Refund COP	Recreation and Park	2005	2011	1,618,000	1,618,000	248,000	257,000	—	—
Lease Obligations	Recreation and Park	—	—	—	—	—	—	—	19,858
Galt Capital Improvements Authority									
Revenue Bonds									
Finance Construction	Financing or Constructing Facilities	1999	2012	4,955,000	4,955,000	500,000	525,000	—	—
Refunding	Waste Disposal Enterprise	1999	2016	5,280,000	5,280,000	330,000	2,360,000	—	—
Certificates of Participation									
Finance Construction	Financing or Constructing Facilities	2001	2016	4,830,000	4,830,000	235,000	1,620,000	—	—
Galt Middle School JPA									
Other Long-Term Indebtedness Special Tax Refunding	Financing or Constructing Facilities	1999	2012	4,450,000	4,450,000	390,000	845,000	—	—
Garberville Fire Protection District									
Other Long-Term Indebtedness Purchase of Fire Truck	Fire Protection	2002	2012	142,522	142,522	8,724	9,151	—	—
Garberville Sanitary District (Humboldt)									
Other Long-Term Indebtedness Construction of WW Treatment	Waste Disposal Enterprise	2010	2015	300,000	300,000	26,808	273,192	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	41,368	—
	Waste Disposal Enterprise	—	—	—	—	—	—	296,082	—
Garden Grove Sanitary District (Orange)									
Certificates of Participation									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Garden Grove Sanitary District (Orange) — (continued) Rehabilitation and Improvement	Waste Disposal Enterprise	2006	2036	\$ 21,845,000	\$ 21,845,000	\$ 460,000	\$ 20,945,000	\$ —	\$ —
Garfield Water District Other Long-Term Indebtedness Water Purchase	Water Enterprise	2010	2030	395,445	395,445	—	395,445	—	—
Gasquet Community Services District Other Long-Term Indebtedness Construction of Water System	Water Enterprise	1970	2030	253,000	253,000	5,204	140,172	—	—
Gateway Improvement Authority Other Long-Term Indebtedness Bond Financing	Financing or Constructing Facilities	1995	2025	12,075,000	12,075,000	340,000	10,673,979	—	—
Gateway Refinancing Authority Revenue Bonds Bond Financing	Financing or Constructing Facilities	1998	2025	13,425,000	13,425,000	340,000	10,740,000	—	—
Georgetown Divide Public Utility District Other Long-Term Indebtedness Construction of Cell Tower United States	Water Enterprise	2007	2017	155,731	155,731	14,702	103,875	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	31,768	—
Water Enterprise	Water Enterprise	—	—	—	—	—	—	1,359,677	—
Georgetown Fire Protection District Other Long-Term Indebtedness Purchase of fire truck	Fire Protection	2011	2015	20,000	20,000	4,033	15,967	—	—
Purchase of Land	Fire Protection	2008	2023	289,780	289,780	14,771	247,560	—	—
Geyserville Fire Protection District Other Long-Term Indebtedness Fire House	Fire Protection	2004	2024	3,500,000	3,500,000	—	1,786,298	—	—
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	7,560,000	—	—
Glendora Public Finance Authority Revenue Bonds Construction	Financing or Constructing Facilities	2006	2026	6,945,000	6,945,000	235,000	6,300,000	—	—
Financing for Glendora CRA	Financing or Constructing Facilities	1990	2010	2,035,000	2,035,000	235,000	—	—	—
Partial Refunding 1990	Financing or Constructing Facilities	1993	2010	13,390,000	13,390,000	580,000	—	—	—
Redeem 1993 Bonds	Financing or Constructing Facilities	2003	2024	16,070,000	16,070,000	595,000	13,820,000	—	—
Refund 1990 Series A	Financing or Constructing Facilities	1998	2019	7,570,000	7,570,000	585,000	1,810,000	—	—
Glenn-Colusa Fire Protection District Other Long-Term Indebtedness Purchase Fire Truck	Fire Protection	2002	2012	55,122	55,122	6,428	8,903	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Glenn-Colusa Fire Protection District — (continued) Purchase Pick-Up	Fire Protection	2007	2012	\$ 3,000	\$ 3,000	\$ 600	\$ 600	\$ —	\$ —
Glenn-Colusa Irrigation District Other Long-Term Indebtedness Replace Transformer/Switchgear	Water Enterprise	2007	2011	600,000	600,000	149,856	236,068	—	—
Glide Water District Revenue Bonds Refinance 1993 Revenue Bonds	Water Enterprise	2010	2014	670,000	670,000	135,000	535,000	—	—
Other Long-Term Indebtedness Payoff of Loan Obligations	Water Enterprise	1983	2015	5,900,000	5,900,000	760,000	—	—	—
Gold Mountain Community Services District Other Long-Term Indebtedness Vehicle Purchase	Water Enterprise	2009	2012	11,476	11,476	3,888	3,457	—	—
Gold Ridge Fire Protection District Other Long-Term Indebtedness Chev Silverado PU Purchase	Fire Protection	2010	2015	26,372	26,372	3,040	23,332	—	—
Consolidate debt fire engines	Fire Protection	2007	2017	507,071	507,071	41,184	286,976	—	—
Type 3 Fire Engine Purchase	Fire Protection	2008	2018	245,000	192,444	6,778	175,283	—	—
Golden Empire Schools Financing Authority Revenue Bonds Construct K-12 Schools	Financing or Constructing Facilities	2010	2012	118,850,000	118,850,000	—	118,850,000	—	—
Golden Hills Community Service District Revenue Bonds Construction of New Facilities	Water Enterprise	2006	2037	2,410,000	2,410,000	45,000	2,230,000	—	—
Construction of New Road State Of California	Water Enterprise	2007	2026	1,490,000	1,490,000	55,000	1,330,000	—	—
	Water Enterprise	—	—	—	—	—	—	147,183	—
Golden Valley Municipal Water District Revenue Bonds Water Storage tank	Water Enterprise	2007	2046	446,500	406,374	5,000	430,000	—	—
Water System Improvements	Water Enterprise	2002	2043	151,800	151,800	1,849	139,153	—	—
Other Long-Term Indebtedness Cash Flow Shortage State Of California	Water Enterprise	2003	2015	100,000	100,000	10,177	50,729	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	9,530	—
Golden West Schools Financing Authority Revenue Bonds Refunding Lease Revenue Bonds	Financing or Constructing Facilities	2004	2024	13,250,000	13,250,000	570,000	9,755,000	—	—
Refunding Lease Revenue Bonds	Financing or Constructing Facilities	2005	2026	14,335,000	14,335,000	530,000	11,980,000	—	—
Goleta Sanitary District (Santa Barbara) United States	Waste Disposal Enterprise	—	—	—	—	—	—	568,298	—
Goleta Water District Certificates of Participation Construction of facilities	Water Enterprise	2010	2035	33,915,000	33,915,000	—	33,915,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Goleta Water District — (continued)									
Construction of Facilities	Water Enterprise	2003	2024	\$ 47,000,000	\$ 47,000,000	\$ 15,195,000	\$ 22,030,000	\$ —	\$ —
Other Long-Term Indebtedness									
Treatment Plant Construction	Water Enterprise	2007	2022	5,000,000	5,000,000	4,197,810	—	—	—
Goshen Community Services District									
Revenue Bonds									
Construct Sewer System	Waste Disposal Enterprise	1997	2037	3,000,000	3,000,000	50,000	2,471,000	—	—
Other Long-Term Indebtedness									
Finance Lawsuit Settlement	Waste Disposal Enterprise	2004	2045	65,250	65,250	742	60,673	—	—
Granada Sanitary District (San Mateo)									
Certificates of Participation									
Improve Existing Facility	Waste Disposal Enterprise	1996	2016	1,145,000	1,145,000	68,000	497,000	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	150,000	5,095,000	—	—
Grand Terrace Public Financing Authority									
Other Long-Term Indebtedness									
Refinance 1997 PFA	Financing or Constructing Facilities	2009	2020	2,162,000	2,162,000	—	—	—	—
Certificate									
Grassland Water District									
Other Long-Term Indebtedness									
14 Ft. Offset Mower	Water Enterprise	2008	2013	15,552	15,552	2,596	8,787	—	—
Challenger Tractor	Water Enterprise	2008	2013	59,785	59,785	11,355	37,621	—	—
Water Injection System	Water Enterprise	2006	2011	77,625	77,625	27,282	—	—	—
Graton Community Services District									
General Obligation Bonds									
Wastewater Facility	Waste Disposal Enterprise	1976	2016	350,000	350,000	14,000	95,000	—	—
Other Long-Term Indebtedness									
Wastewater System Improvements	Waste Disposal Enterprise	2005	2025	2,700,000	2,700,000	102,286	2,193,512	—	—
Wastewater Facility	Waste Disposal Enterprise	2010	2011	300,000	300,000	—	300,000	—	—
Graton Fire Protection District									
Certificates of Participation									
To build new fire station	Fire Protection	2010	2040	3,500,000	3,500,000	—	3,500,000	—	—
Other Long-Term Indebtedness									
Fire Engine Purchase	Fire Protection	2004	2011	262,518	262,518	—	47,515	—	—
Lease Obligations	Fire Protection	—	—	—	—	—	—	—	262,289
Grayson Community Services District									
Other Long-Term Indebtedness									
Water Project Loan	Waste Disposal Enterprise	2002	2010	222,490	222,490	10,000	119,257	—	—
Greater Los Angeles County Vector Control District									
Other Long-Term Indebtedness									
OPEB	Pest Control	2009	2050	7,000,000	2,432,151	—	2,432,151	—	—
Green Valley County Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	200,331	—
Greenfield Fire Protection District									
Other Long-Term Indebtedness									
Fire Truck - Pumper	Fire Protection	2009	2020	500,000	498,786	33,273	387,740	—	—
New Firehouse	Fire Protection	1998	2012	750,000	750,000	69,386	73,841	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Greenhorn Creek Community Services District United States	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 196,369	\$ —
Grenada Fire Protection District General Obligation Bonds Fire Station	Fire Protection	1991	2021	135,000	135,000	5,000	77,000	—	—
Grenada Sanitary District (Siskiyou) State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	462,167	—
Grizzly Flats Community Services District Other Long-Term Indebtedness Construction Project	Water Enterprise	2003	2024	268,629	253,336	11,349	180,124	—	—
Grizzly Lake Community Services District United States	Water Enterprise	—	—	—	—	—	—	374,000	—
Grossmont Healthcare District General Obligation Bonds Sharp Grossmont Hospital	Financing or Constructing Facilities	2007	2033	247,000,000	23,597,076	—	—	—	—
Sharp Grossmont Hospital	Financing or Constructing Facilities	2007	2037	247,000,000	62,030,000	—	—	—	—
Sharp Grossmont Hospital	Health	2007	2033	247,000,000	23,597,076	—	23,597,076	—	—
Sharp Grossmont Hospital	Health	2007	2037	247,000,000	62,030,000	205,000	61,825,000	—	—
Sharp Grossmont Hospital	Health	2007	2040	247,000,000	136,860,000	—	136,860,000	—	—
Groveland Community Services District Revenue Bonds Facilities	Water Enterprise	2000	2040	4,650,000	4,650,000	165,000	3,520,000	—	—
Sewer Lift Station Upgrades	Waste Disposal Enterprise	2007	2027	4,529,000	4,529,000	156,126	4,020,488	—	—
Water Treatment Plant Upgrades	Water Enterprise	2007	2027	5,031,500	5,031,500	176,443	4,483,156	—	—
Other Long-Term Indebtedness Ad # 77-1 Water Line Ext	Water Enterprise	1979	2017	190,826	190,826	7,000	72,000	—	—
Finance Equipment	Waste Disposal Enterprise	2008	2012	204,539	204,539	41,713	66,345	—	—
Finance Equipment	Waste Disposal Enterprise	2009	2014	11,387	11,387	2,349	5,646	—	—
Finance Equipment	Water Enterprise	2008	2014	24,198	24,198	4,993	11,988	—	—
Finance Equipment State Of California	Water Enterprise	2008	2012	101,446	101,446	20,659	32,935	—	—
Water Enterprise	Water Enterprise	—	—	—	—	—	—	69,248	—
Guadalupe Valley Municipal Improvement District Revenue Bonds Water Infrastructure	Water Enterprise	2002	2031	1,483,333	1,483,333	35,000	1,258,334	—	—
Other Long-Term Indebtedness Radio Equipment	Water Enterprise	2006	2015	97,888	97,888	11,325	45,304	—	—
Water Utility	Water Enterprise	1995	2018	444,680	444,680	23,184	504,463	—	—
Gualala Community Services District Special Assessment Act 1915 Act Bonds State Of California	Waste Disposal Enterprise	—	—	—	—	20,000	685,000	—	—
Waste Disposal Enterprise	Waste Disposal Enterprise	—	—	—	—	—	—	75,985	—
Hamilton Branch Community Services District									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Hamilton Branch Community Services District — (continued)									
Other Long-Term Indebtedness									
Building Mortgage	Water Enterprise	2006	2021	\$ 325,000	\$ 325,000	\$ 30,924	\$ 246,440	\$ —	\$ —
Retirement of 1993 Bond	Water Enterprise	2003	2035	309,250	309,250	36,754	166,402	—	—
Hamilton City Community Service District									
Other Long-Term Indebtedness									
Trailer Sewer Jetter	Waste Disposal Enterprise	2007	2011	48,819	48,819	9,751	10,170	—	—
Happy Camp Sanitary District (Siskiyou)									
General Obligation Bonds									
System Improvements	Waste Disposal Enterprise	1977	2018	610,000	610,000	25,000	220,000	—	—
Happy Valley Fire Protection District									
Other Long-Term Indebtedness									
Purchase Fire Truck	Fire Protection	2006	2012	130,552	130,552	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	33,705,000	—	—
Hayward Area Recreation and Park District									
Certificates of Participation									
Development of Golf Course	Recreation and Park	1998	2018	2,855,000	2,855,000	155,000	1,330,000	—	—
Other Long-Term Indebtedness									
Equipment Lease	Recreation and Park	2008	2012	390,754	390,754	212,225	—	—	—
Equipment Lease	Recreation and Park	2011	2015	389,836	389,836	22,969	366,867	—	—
Equipment/Vehicle Lease	Recreation and Park	2008	2014	360,610	360,610	54,965	229,880	—	—
Equipment/Vehicle Lease	Recreation and Park	2010	2015	311,825	311,825	24,119	287,706	—	—
Land Purchase	Recreation and Park	2010	2017	425,904	425,904	42,463	383,441	—	—
Land Purchase	Recreation and Park	2000	2014	582,000	582,000	47,116	182,442	—	—
Land Purchase	Recreation and Park	2010	2011	335,500	335,000	35,893	299,607	—	—
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	460,000	1,550,000	—	—
Certificates of Participation									
2001 Water Syst Water Improve	Financing or Constructing Facilities	2001	2026	5,030,000	5,030,000	335,000	2,350,000	—	—
New Booster Pump Station	Financing or Constructing Facilities	2004	2024	6,845,000	6,845,000	95,000	6,235,000	—	—
Refinance 96-97 COPS City Hall	Financing or Constructing Facilities	2007	2027	31,820,000	31,820,000	1,440,000	27,605,000	—	—
Hayward School Financing Corporation									
Certificates of Participation									
Relocating Classrooms	Financing or Constructing Facilities	2001	2022	17,900,000	17,900,000	775,000	11,245,000	—	—
Other Long-Term Indebtedness									
Refunding	Financing or Constructing Facilities	2009	2018	7,375,000	7,375,000	700,000	6,675,000	—	—
Heber Public Utility District									
General Obligation Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Heber Public Utility District — (continued)									
Water System Construction	Water Enterprise	1972	2011	\$ 112,000	\$ 112,000	\$ 6,000	\$ —	\$ —	\$ —
Certificates of Participation									
Raw Water Pipeline	Water Enterprise	2009	2049	3,533,000	3,419,984	63,000	3,407,000	—	—
Sewer Treatment Plant	Waste Disposal Enterprise	2000	2040	1,008,500	1,008,500	15,000	873,500	—	—
Water system Improvements	Water Enterprise	2003	2043	1,173,000	1,173,000	20,000	1,013,000	—	—
Other Long-Term Indebtedness									
Purchase of Waterline	Water Enterprise	2002	2017	212,500	212,500	132,957	—	—	—
Special Assessment Act									
Mello-Roos	Waste Disposal Enterprise	—	—	—	—	55,300	2,164,700	—	—
Helendale Community Services District									
Other Long-Term Indebtedness									
Purchase of park land	Recreation and Park	2008	2028	1,462,500	1,462,500	48,237	1,331,600	—	—
Treatment Plant Improvements	Waste Disposal Enterprise	2008	2028	680,825	680,825	22,278	627,621	—	—
Water Rights & Well Construct	Water Enterprise	2008	2028	656,675	656,675	21,541	604,735	—	—
Helix Water District									
Revenue Bonds									
Refinance 1999 Bonds	Water Enterprise	2009	2024	21,345,000	21,345,000	1,200,000	18,965,000	—	—
Herald Fire Protection District									
Other Long-Term Indebtedness									
Expansion Of Construction	Fire Protection	2005	2015	200,000	200,000	20,286	91,028	—	—
Heritage Ranch Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	1,412,211	—
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	34,181	—	—	—
USDA Construction Loan	Water Enterprise	2009	2050	3,075,000	3,075,000	—	3,075,000	—	—
Hesperia County Water District									
Revenue Bonds									
Installment Purchase Agreement	Water Enterprise	1998	2026	20,110,000	20,110,000	705,000	13,500,000	—	—
Certificates of Participation									
Administration Facility	Water Enterprise	1992	2022	3,260,000	3,260,000	50,000	940,000	—	—
Other Long-Term Indebtedness									
HCRA	Water Enterprise	2009	2015	6,000,000	6,000,000	1,200,000	4,800,000	—	—
Hesperia Fire Protection District									
Other Long-Term Indebtedness									
Claims Payable	Fire Protection	1988	2011	380,214	380,214	57,613	89,380	—	—
Hesperia Recreation and Park District									
Other Long-Term Indebtedness									
Building Purchase	Recreation and Park	2000	2020	800,000	800,000	38,648	514,163	—	—
Hidden Valley Lake Community Services District									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	3,148,138	—
	Water Enterprise	—	—	—	—	—	—	2,443,443	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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									
Revenue Bonds									
Construction and Equipment Refund 1994 Bonds	Hospital Enterprise	2002	2032	\$ 5,000,000	\$ 5,000,000	\$ 95,000	\$ 4,490,000	\$ —	\$ —
Other Long-Term Indebtedness	Hospital Enterprise	1998	2019	16,470,000	16,470,000	780,000	9,260,000	—	—
Equipment Contract	Hospital Enterprise	2007	2013	208,312	208,312	43,377	61,667	—	—
Hi-Desert Water District									
Other Long-Term Indebtedness									
Construct District Facilities	Water Enterprise	1982	2022	1,867,700	1,867,700	60,000	905,000	—	—
District Facilities	Water Enterprise	1998	2021	3,590,000	3,590,000	155,000	2,015,000	—	—
Wastewater Treatment Facility	Waste Disposal Enterprise	2008	2013	350,000	350,000	—	350,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	590,600	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,954,195	—
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	905,000	—	—
High Valleys Water District									
Other Long-Term Indebtedness									
Ford Truck	Water Enterprise	2007	2012	24,858	24,858	4,753	7,401	—	—
Ford Trucks	Water Enterprise	2006	2011	37,311	37,311	933	—	—	—
United States	Water Enterprise	—	—	—	—	—	—	146,752	—
Highlands Recreation Community Services District									
Certificates of Participation									
Constructing a Childcare Center	Recreation and Park	2010	2040	3,195,000	3,195,000	—	3,195,000	—	—
Hills Valley Irrigation District									
Other Long-Term Indebtedness									
Project Funding	Water Enterprise	1995	2025	1,302,950	1,302,950	69,451	597,457	—	—
Hillsborough Public Improvement Corporation									
Certificates of Participation									
Water & Sewer Line Project	Financing or Constructing Facilities	2003	2033	15,000,000	15,000,000	400,000	12,300,000	—	—
Water and Sewer Improvement	Financing or Constructing Facilities	2006	2035	12,000,000	12,000,000	290,000	10,900,000	—	—
Water and Sewer Improvements	Financing or Constructing Facilities	2000	2036	42,000,000	42,000,000	500,000	12,000,000	—	—
Hilmar County Water District									
Other Long-Term Indebtedness									
Water Expansion	Water Enterprise	2003	2020	291,500	291,500	21,532	150,065	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	1,706,008	—
Home Garden County Water District									
Other Long-Term Indebtedness									
Reservoir/Water Distribution	Water Enterprise	1986	2020	2,800,000	2,800,000	44,161	2,184,683	—	—
Home Gardens Sanitary District (Riverside)									
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Home Gardens Sanitary District (Riverside) — (continued) New Plant	Waste Disposal Enterprise	1993	2013	\$ 778,569	\$ 778,569	\$ 25,701	\$ 201,189	\$ —	\$ —
Hopland Fire Protection District Other Long-Term Indebtedness Construction of Firehouse	Fire Protection	2009	2024	312,131	312,131	14,238	285,440	—	—
Hopland Public Utility District General Obligation Bonds Sewer United States	Waste Disposal Enterprise	1974	2014	187,000	187,000	2,000	8,700	—	—
	Water Enterprise	—	—	—	—	—	—	1,306,000	—
	Water Enterprise	—	—	—	—	—	—	126,032	—
HRC Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	16,586	—
Hughson Fire Protection District Other Long-Term Indebtedness Building Lease	Fire Protection	2007	2022	700,000	484,027	27,231	350,862	—	—
Humboldt Bay Harbor Recreation and Conservation District Revenue Bonds Refinance of Dredging Debt State Of California	Harbor and Port Enterprise	2004	2030	2,965,000	2,965,000	80,000	2,535,000	—	—
	Harbor and Port Enterprise	—	—	—	—	—	—	1,295,951	—
Humboldt Bay Municipal Water District United States	Water Enterprise	—	—	—	—	—	—	6,841,711	—
Humboldt Community Services District Revenue Bonds Acquisition of Water System Other Long-Term Indebtedness Equipment Acquisition Water/Sewer Improvements Water/Wastewater Improvements State Of California	Water Enterprise	1981	2022	900,000	750,000	30,000	445,000	—	—
	Water Enterprise	2006	2013	245,800	245,800	35,791	97,183	—	—
	Water Enterprise	2001	2016	2,000,000	2,000,000	140,561	917,901	—	—
	Water Enterprise	2006	2021	1,500,000	1,500,000	85,102	1,111,768	—	—
	Water Enterprise	—	—	—	—	—	—	1,890,731	—
Humboldt Fire Protection District No. 1 Other Long-Term Indebtedness Business Inventory Tax Loss 84 Net OPEB Obligation Purchase Fire Truck	Fire Protection	1984	2007	60,520	60,520	—	57,420	—	—
	Fire Protection	2011	2011	121,688	121,688	—	121,688	—	—
	Fire Protection	2009	2012	317,102	317,102	48,597	156,634	—	—
Humboldt Waste Management Authority Revenue Bonds Buy Out Contract Retire Construction Loan	Waste Disposal Enterprise	2005	2021	7,845,000	7,845,000	415,000	5,885,000	—	—
	Waste Disposal Enterprise	2002	2021	7,500,000	7,500,000	340,000	4,960,000	—	—
Huntington Beach Public Financing Authority Revenue Bonds Capital Improvements	Financing or Constructing Facilities	1997	2022	8,070,000	8,070,000	2,860,000	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	\$ 725,000	\$ 25,650,000	\$ —	\$ —	
Capital Improvements	Financing or Constructing Facilities	2000	2027	18,310,000	18,310,000	12,785,000	—	—	—	
Refinance CIC Bonds	Financing or Constructing Facilities	2001	2019	31,095,000	31,095,000	1,880,000	15,915,000	—	—	
Refunded 1997 & 2000 Rev Bond	Financing or Constructing Facilities	2010	2030	14,745,000	14,745,000	925,000	13,820,000	—	—	
Hydesville County Water District										
United States	Water Enterprise	—	—	—	—	—	—	700,100	—	
State Of California	Water Enterprise	—	—	—	—	—	—	25,727	—	
Idyllwild Fire Protection District										
Other Long-Term Indebtedness										
For brush truck and pumper	Fire Protection	2008	2018	367,428	367,428	34,812	223,207	—	—	
Lease equipment	Fire Protection	2010	2015	71,710	71,710	970	66,483	—	—	
USDA Truck Purchase	Fire Protection	2009	2018	190,000	190,000	11,005	130,048	—	—	
Idyllwild Water District										
Certificates of Participation										
Improve Water Delivery	Water Enterprise	1997	2014	1,848,927	1,848,927	105,000	355,000	—	—	
Imperial Irrigation District										
Revenue Bonds										
Capital Projects & Defease 98	Electric Enterprise	2008	2038	250,000,000	250,000,000	3,550,000	239,055,000	—	—	
Pension Obligation	Electric Enterprise	2001	2031	38,625,000	38,625,000	723,575	33,652,675	—	—	
Pension Obligation	Water Enterprise	2001	2031	36,375,000	36,375,000	681,425	31,692,325	—	—	
Refund 2000 COP and 2002 COP	Water Enterprise	2010	2029	24,990,000	24,990,000	—	24,990,000	—	—	
Certificates of Participation										
Construction of Electric Plant	Electric Enterprise	2003	2028	80,000,000	80,000,000	2,515,000	64,915,000	—	—	
Land Purchase	Water Enterprise	2004	2034	87,725,000	87,725,000	26,575,000	35,820,000	—	—	
Protection of Water Rights	Water Enterprise	2000	2021	28,670,000	28,670,000	19,975,000	—	—	—	
Salton Sea Land Purchases	Water Enterprise	2002	2029	25,000,000	25,000,000	9,230,000	14,415,000	—	—	
Other Long-Term Indebtedness										
Computer Hardware & Software	Electric Enterprise	1995	2011	6,110,000	6,110,000	1,951,323	3,939,454	—	—	
Computer Hardware & Software	Water Enterprise	1995	2011	837,000	837,000	303,182	584,722	—	—	
Equipment	Water Enterprise	1995	2014	7,065,000	7,065,000	1,701,072	4,583,391	—	—	
Vehicles and Equipment	Electric Enterprise	1995	2014	3,777,000	3,777,000	696,468	1,978,783	—	—	
State Of California	Water Enterprise	—	—	—	—	—	—	462,788	—	
Imperial Valley Emergency Communications Authority										
Other Long-Term Indebtedness										
Refinance Cap Lease	Governmental Services	2009	2016	1,202,174	1,202,174	—	910,174	—	—	
Independence Fire Protection District										
Time Warrants	Fire Protection	—	—	—	—	14,836	184,490	—	—	

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Indian Valley Hospital District									
Certificates of Participation									
Capital Improvements	Hospital Enterprise	2003	2008	\$ 1,900,000	\$ 1,900,000	\$ 21,674	\$ 1,294,512	\$ —	\$ —
Other Long-Term Indebtedness									
Chapter 9 Liabilities	Hospital Enterprise	2003	2008	67,658	67,658	6,000	—	—	—
Indian Wells Valley Airport District									
Other Long-Term Indebtedness									
Aircraft Hangars & Fuel System	Airport Enterprise	2003	2018	250,000	250,000	74,866	51,205	—	—
State Of California	Airport Enterprise	—	—	—	—	—	—	112,410	—
Indian Wells Valley Water District									
Revenue Bonds									
Construction of Pipeline	Water Enterprise	2003	2020	6,115,000	6,115,000	360,000	3,770,000	—	—
General Improvements	Water Enterprise	2009	2040	20,000,000	20,000,000	345,000	19,655,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	240,000	2,208,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,710,993	—
Indio Public Financing Authority									
Revenue Bonds									
Loan to Indio RDA	Financing or Constructing Facilities	2007	2038	19,115,000	19,115,000	375,000	18,380,000	—	—
Loan to Indio RDA	Financing or Constructing Facilities	1997	2019	1,105,000	1,105,000	50,000	660,000	—	—
Loan to Indio RDA	Financing or Constructing Facilities	2007	2038	20,210,000	20,210,000	400,000	19,425,000	—	—
Indio Water Authority									
Revenue Bonds									
Capital Lease	Water Enterprise	2007	2036	61,795,000	61,795,000	1,280,000	59,290,000	—	—
Inland Empire Public Facilities Corporation									
Certificates of Participation									
County Center Improvement	Financing or Constructing Facilities	1995	2024	445,110,000	445,110,000	10,525,000	27,915,000	—	—
Finance Capital Improvement	Financing or Constructing Facilities	1996	2016	39,600,000	39,600,000	13,600,000	—	—	—
Medical Center Construction	Financing or Constructing Facilities	1994	2029	315,200,000	315,200,000	3,570,000	124,145,000	—	—
Public Improvement Project	Financing or Constructing Facilities	1997	2026	138,885,000	138,885,000	8,220,000	—	—	—
Refinance 1992 and 1995 Series	Financing or Constructing Facilities	2003	2004	158,055,000	158,055,000	305,000	42,480,000	—	—
Refinance 1992 Issues	Financing or Constructing Facilities	2002	2016	68,100,000	68,100,000	4,790,000	33,395,000	—	—
Refinance 1992 Series	Financing or Constructing Facilities	2001	2018	50,440,000	50,440,000	5,665,000	16,630,000	—	—
Refinance Capital Improvement	Financing or Constructing Facilities	1996	2029	81,670,000	81,670,000	6,840,000	64,345,000	—	—
Refund COPS	Financing or Constructing Facilities	2008	2024	8,860,000	8,860,000	7,660,000	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Public Facilities Corporation — (continued)									
Refunding COPS	Financing or Constructing Facilities	2010	2025	\$ 44,750,000	\$ 44,750,000	\$ 870,000	\$ 43,880,000	\$ —	\$ —
Refunding COPS	Financing or Constructing Facilities	2009	2027	243,980,000	243,980,000	2,075,000	241,905,000	—	—
Refunding COPS	Financing or Constructing Facilities	2008	2017	74,390,000	74,390,000	6,915,000	54,640,000	—	—
Refunding COPS	Financing or Constructing Facilities	2008	2024	5,695,000	5,695,000	5,475,000	—	—	—
Inland Empire Utilities Agency									
Revenue Bonds									
Plant and Treatment Project	Waste Disposal Enterprise	1994	2023	87,140,000	87,140,000	58,135,000	—	—	—
Recycled Water Proj Imprvmnts	Water Enterprise	2008	2039	18,312,500	18,312,500	—	29,287,500	—	—
Refund 1994 Bonds	Waste Disposal Enterprise	2010	2022	45,570,000	45,570,000	—	45,570,000	—	—
Refund 2002 Bonds	Water Enterprise	2008	2032	18,873,825	18,873,825	520,365	17,219,562	—	—
Refund 2002 Bonds	Waste Disposal Enterprise	2008	2032	36,801,175	36,801,175	1,014,635	33,575,438	—	—
Refund portion of 1999 Bonds	Waste Disposal Enterprise	2004	2022	24,735,000	23,583,486	1,290,000	20,360,000	—	—
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	167,636	1,491,542	—	—
State Revolving Fnd Loans 110	Water Enterprise	2003	2024	638,013	630,689	28,599	443,825	—	—
State Revolving Fnd Loans 120	Water Enterprise	2003	2024	659,929	659,929	30,015	465,801	—	—
State Revolving Fnd Loans 130	Water Enterprise	2003	2025	5,244,096	5,244,096	233,114	3,947,054	—	—
State Revolving Fnd Loans 160	Water Enterprise	2003	2025	1,382,776	1,382,776	60,804	1,037,500	—	—
State Revolving Fund Loans 140	Water Enterprise	2003	2026	5,424,705	5,424,705	240,984	4,048,993	—	—
State Revolving Fund Loans 150	Water Enterprise	2003	2025	1,862,960	1,862,960	81,814	1,385,273	—	—
State Revolving Loan 110 PHII	Water Enterprise	2008	2029	14,752,206	14,752,201	632,077	13,144,453	—	—
State Revolving Loan 110 PHIII	Water Enterprise	2008	2028	3,537,311	3,415,943	170,797	3,074,349	—	—
State Revolving Loan Fontana	Waste Disposal Enterprise	2007	2028	9,577,747	9,577,747	482,578	8,417,002	—	—
State Revolving Loan PH IV 110	Water Enterprise	2009	2030	10,518,231	3,147,456	—	3,147,476	—	—
State Revolving Loan PH IV 120	Water Enterprise	2009	2030	10,886,624	5,216,181	—	5,216,181	—	—
State Revolving Loan PH IV 130	Water Enterprise	2009	2030	10,784,794	5,265,542	—	5,265,542	—	—
State Revolving Loan PH IV 140	Water Enterprise	2009	2030	1,688,745	1,436,184	—	1,436,184	—	—
State Revolving Loan PH V 110	Water Enterprise	2009	2030	1,500,000	953,242	45,782	953,242	—	—
State Revolving Loan PH VI 110	Water Enterprise	2011	2033	20,608,638	1,796,412	—	1,796,412	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 PHIII 120	Water Enterprise	2007	2029	\$ 6,207,461	\$ 6,207,461	\$ 312,622	\$ 5,627,180	\$ —	\$ —
State Revolving Loan PHIII 130	Water Enterprise	2007	2029	1,238,794	1,238,794	61,996	1,115,936	—	—
State Revolving Loan RP1 Dewtr	Waste Disposal Enterprise	2009	2031	27,579,000	20,815,596	—	20,515,596	—	—
Intercommunity Hospital Financing Authority									
Certificates of Participation									
Capital Improvements	Financing or Constructing Facilities	2008	2022	30,000,000	30,000,000	—	—	—	—
Capital Improvements	Financing or Constructing Facilities	1998	2019	55,200,000	55,200,000	3,130,000	31,695,000	—	—
Inverness Public Utility District									
Revenue Bonds									
Purchase Water System	Water Enterprise	1979	2021	750,000	640,000	278,000	—	—	—
Inyo-Kern Schools Financing Authority									
Revenue Bonds									
Construction	Financing or Constructing Facilities	2007	2032	4,500,000	4,500,000	120,000	4,065,000	—	—
Irish Beach Water District									
Other Long-Term Indebtedness									
Refinance Water Construct Bond	Water Enterprise	1993	2021	123,145	123,145	6,746	70,607	—	—
Ironhouse Sanitary District (Contra Costa)									
Other Long-Term Indebtedness									
Long Reach Excavator	Waste Disposal Enterprise	2009	2014	182,279	182,279	43,085	139,194	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	53,354,393	—
Irvine Public Facilities and Infrastructure Authority									
Revenue Bonds									
Acquire Site/Civic Center	Financing or Constructing Facilities	1985	2010	90,400,000	90,400,000	7,700,000	—	—	—
Civic Center Construction	Financing or Constructing Facilities	1987	2010	6,375,000	6,375,000	560,000	—	—	—
Irvine Ranch Water District									
Improvement No. 288									
General Obligation Bonds									
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	15,700,000	—	15,705,000	—	—
Sewer Facilities	Waste Disposal Enterprise	1988	2042	92,590,000	12,850,000	500,000	6,795,000	—	—
Sewer Facilities	Waste Disposal Enterprise	1988	2042	59,101,000	9,480,000	300,000	5,775,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1973	2039	117,273,000	48,476,500	1,358,000	29,527,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1978	2039	50,452,000	50,452,000	730,000	21,500,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1976	2011	69,665,000	17,917,000	434,000	—	—	—
Sewer Facilities A	Waste Disposal Enterprise	1971	2039	165,173,000	70,422,000	819,000	39,150,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1964	2036	15,724,000	15,724,000	70,000	2,929,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1978	2039	286,727,000	216,618,160	46,390,000	158,463,000	—	—
Sewer Facilities B	Waste Disposal Enterprise	2005	2042	87,648,000	23,800,000	6,584,000	23,641,000	—	—
Sewer Facilities B	Waste Disposal Enterprise	1978	2042	46,364,000	27,375,000	26,000	26,081,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 184									
Water Facilities	Water Enterprise	1988	2042	\$ 79,065,000	\$ 3,950,000	\$ —	\$ 3,950,000	\$ —	\$ —
Water Facilities	Water Enterprise	2009	2042	28,512,300	5,740,000	—	5,745,000	—	—
Water Works	Water Enterprise	1989	2042	19,266,000	6,632,700	355,000	2,238,000	—	—
Water Works	Water Enterprise	1988	2042	74,653,000	12,407,000	508,000	6,848,000	—	—
Water Works	Water Enterprise	1989	2042	8,174,000	4,437,000	194,000	2,156,000	—	—
Water Works A	Water Enterprise	1978	2039	35,437,000	32,182,000	69,000	20,205,000	—	—
Water Works A	Water Enterprise	1961	2036	20,010,000	20,010,000	118,000	4,868,000	—	—
Water Works A	Water Enterprise	1977	2011	22,895,000	22,569,000	104,000	—	—	—
Water Works A	Water Enterprise	1974	2039	110,465,000	55,161,000	539,000	16,995,000	—	—
Water Works A	Water Enterprise	1973	2039	117,130,000	32,326,100	899,000	12,263,000	—	—
Water Works B	Water Enterprise	1974	2042	188,734,000	188,678,600	47,994,000	131,294,000	—	—
Water Works B	Water Enterprise	2005	2042	25,769,000	14,800,000	5,053,000	14,816,000	—	—
Water Works D	Water Enterprise	1978	2042	40,786,000	12,435,000	26,000	11,676,000	—	—
Other Long-Term Indebtedness									
Sewer Facilities	Waste Disposal Enterprise	2010	2032	43,594,000	43,594,000	2,563,000	41,031,000	—	—
Water Facilities	Water Enterprise	2010	2032	41,551,000	41,551,000	1,182,000	40,369,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	2,747,000	—
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	13,245,000	274,050,000	—	—
Refunding Bonds	Financing or Constructing Facilities	2010	2014	436,955,000	436,955,000	9,755,000	427,200,000	—	—
Irvine Ranch Water District Water Service Corporation									
Certificates of Participation									
Water and Sewer Facilities	Financing or Constructing Facilities	2010	2032	85,145,000	85,145,000	3,745,000	81,400,000	—	—
Isla Vista Recreation and Park District									
Special Assessment Act									
1915 Act Bonds	Recreation and Park	—	—	—	—	115,000	970,000	—	—
Ivanhoe Public Utility District									
State Of California	Water Enterprise	—	—	—	—	—	—	1,120,685	—
Jackson Valley Fire Protection District									
Other Long-Term Indebtedness									
Purchase Equipment	Fire Protection	2007	2012	111,513	111,513	47,988	—	—	—
Purchase Equipment	Fire Protection	2007	2013	90,975	90,975	22,743	45,240	—	—
Jackson Valley Irrigation District									
United States	Water Enterprise	—	—	—	—	—	—	55,573	—
Jacoby Creek County Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	273,491	—
James Irrigation District									
Other Long-Term Indebtedness									
Various Purposes	Water Enterprise	2000	2030	4,523,770	4,523,770	692,052	1,846,920	—	—
State Of California									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
James Irrigation District — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 1,414,402	\$ —
Janesville Fire Protection District									
Certificates of Participation Improvements	Fire Protection	1993	2019	300,000	300,000	11,000	106,349	—	—
Other Long-Term Indebtedness									
Purchase Firefighting Vehicle	Fire Protection	2005	2010	46,725	46,725	—	—	—	—
Spartan Fire Truck	Fire Protection	2003	2013	98,000	98,000	10,900	26,119	—	—
Jenny Lind Fire Protection District									
Other Long-Term Indebtedness									
Equipment lease	Fire Protection	2006	2011	127,433	127,433	26,142	27,229	—	—
John C. Fremont Hospital District									
Revenue Bonds									
Renovation and Construction	Hospital Enterprise	2010	2030	2,000,000	2,000,000	—	2,000,000	—	—
Renovation and Construction	Hospital Enterprise	2005	2023	5,900,000	5,650,000	356,546	3,927,526	—	—
Joshua Basin Water District									
Revenue Bonds									
Auto Meter Read Equipment	Water Enterprise	1997	2011	5,400,000	5,400,000	515,101	—	—	—
General Obligation Bonds									
Water System Improvements	Water Enterprise	1974	2015	2,000,000	2,000,000	100,000	330,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	3,543,438	—
Julian Community Services District									
Other Long-Term Indebtedness									
Purchase Land	Water Enterprise	1998	2017	90,000	90,000	2,764	44,566	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	433,318	—
June Lake Public Utility District									
General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1972	2013	500,000	500,000	25,000	50,000	—	—
Other Long-Term Indebtedness									
Down Canyon Improvements (Refi)	Water Enterprise	2009	2023	747,700	747,700	42,700	665,000	—	—
Juniper-Riviera County Water District									
General Obligation Bonds									
Water Delivery Construction	Water Enterprise	1978	2027	10,500,000	10,500,000	35,000	463,000	—	—
Jurupa Area Recreation and Park District									
Other Long-Term Indebtedness									
Park Purchase	Financing or Constructing Facilities	2010	2015	4,250,000	4,250,000	2,134,571	2,115,429	—	—
Kanawha Water District									
Other Long-Term Indebtedness									
To Refund All 1988 Debt	Water Enterprise	1993	2018	3,231,745	3,231,745	1,000,000	—	—	—
To Refund All 1993 Debt	Water Enterprise	2010	2016	875,000	875,000	185,000	690,000	—	—
Kaweah Delta Health Care District									
Revenue Bonds									
Construction Projects	Hospital Enterprise	2003	2033	10,720,000	10,720,000	265,000	9,465,000	—	—
Construction Projects	Hospital Enterprise	2003	2033	16,000,000	16,000,000	340,000	14,435,000	—	—
Construction Projects	Hospital Enterprise	2005	2020	27,500,000	27,500,000	1,665,000	18,360,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	
Kaweah Delta Health Care District — (continued)										
Hospital Construction Projects	Hospital Enterprise	1999	2029	\$ 42,000,000	\$ 42,000,000	\$ 10,230,000	\$ 11,100,000	\$ —	\$ —	
Revenue Bonds	Hospital Enterprise	2011	2028	13,490,000	13,490,000	—	13,490,000	—	—	
Revenue Bonds	Hospital Enterprise	2004	2029	78,370,000	78,370,000	1,615,000	45,145,000	—	—	
Revenue Bonds	Hospital Enterprise	2006	2034	33,935,000	33,935,000	420,000	32,225,000	—	—	
General Obligation Bonds										
Construction Projects	Hospital Enterprise	2004	2034	51,000,000	51,000,000	395,000	49,690,000	—	—	
Other Long-Term Indebtedness										
457(f) Fund Payable	Hospital Enterprise	2001	2011	1,595,512	1,595,512	—	229,863	—	—	
Accrued Malpractice Losses	Hospital Enterprise	2010	2011	3,049,727	3,049,727	—	3,049,727	—	—	
AOS Payable-SRCC Minority	Hospital Enterprise	2000	2011	1,595,512	1,595,512	—	(28,939)	—	—	
CGA Payment Liability	Hospital Enterprise	2008	2011	34,703	34,703	—	34,703	—	—	
Citi-Capital	Hospital Enterprise	2007	2014	20,000,000	20,000,000	283,547	12,300,000	—	—	
Cypress Surgery Center Note	Hospital Enterprise	2010	2015	580,365	580,362	116,073	464,292	—	—	
HCMC Payable-TKC Minority Int	Hospital Enterprise	2006	2011	95,432	95,432	—	28,939	—	—	
Line of Credit	Hospital Enterprise	2001	2008	8,000,000	8,000,000	—	4,000,000	—	—	
Pension Payable	Hospital Enterprise	1992	2011	2,099,903	2,099,903	—	(186,964)	—	—	
Pershing Fund Payable	Hospital Enterprise	1992	2011	432,876	432,876	—	163,625	—	—	
Porterville Dialysis Lease	Hospital Enterprise	2002	2014	897,693	897,693	87,111	282,803	—	—	
Workers Comp IBNR	Hospital Enterprise	2010	2011	10,109,000	10,109,000	—	10,109,000	—	—	
Kelseyville Fire Protection District										
Other Long-Term Indebtedness										
1994 Ford Amb Acquisition	Ambulance Service	2006	2010	93,267	93,267	25,353	—	—	—	
Ambulance	Ambulance Service	2008	2012	107,304	107,304	23,460	50,135	—	—	
Equipment acquisition	Fire Protection	2007	2011	63,272	63,272	23,506	6,917	—	—	
Equipment acquisition	Fire Protection	2007	2011	81,308	81,308	30,523	9,008	—	—	
Fire Truck 05-020 Loan #3	Fire Protection	2006	2013	159,574	159,574	23,626	50,088	—	—	
New Fire House Loan #1	Fire Protection	2006	2025	2,000,000	2,000,000	78,702	1,605,371	—	—	
New Fire House Loan #2	Fire Protection	2007	2025	200,000	200,000	7,868	167,302	—	—	
Kensington Police Protection and Community Services District										
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	105,422	1,287,910	—	—	
Kentfield Fire Protection District										
Other Long-Term Indebtedness										
Building Renovation	Fire Protection	2009	2023	4,030,000	4,030,000	178,296	3,081,232	—	—	
Solar Building Renovation	Fire Protection	2009	2020	153,845	153,845	64,506	65,671	—	—	
Kern Community College District Public Facilities Financing Corporation										
Certificates of Participation Financing	Financing or Constructing Facilities	2008	2025	40,280,000	40,280,000	970,000	37,700,000	—	—	
Refinancing	Financing or Constructing Facilities	2010	2014	42,875,000	42,875,000	—	42,875,000	—	—	
Kern County Water Agency Improvement District 4										

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Kern County Water Agency — (continued)									
Improvement District 4									
Certificates of Participation									
Constructing Facilities	Water Enterprise	2008	2038	\$ 120,920,000	\$ 120,920,000	\$ 2,005,000	\$ 115,155,000	\$ —	\$ —
Constructing Facilities	Financing or Constructing Facilities	2008	2038	120,920,000	120,920,000	—	—	—	—
HCGWPP Expansions	Water Enterprise	2006	2036	27,700,000	27,700,000	705,000	24,505,000	—	—
Other Long-Term Indebtedness									
Construction of facilities	Water Enterprise	1999	2021	7,687,000	7,687,000	386,911	3,877,305	—	—
Construction of Facilities	Water Enterprise	2007	2030	2,825,780	991,941	46,777	2,779,002	—	—
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	1,530,000	—	—
Certificates of Participation									
Acquisition of Property	Water Enterprise	2005	2035	6,915,000	6,915,000	145,000	6,260,000	—	—
Kern River Valley Cemetery District									
Other Long-Term Indebtedness									
Purchase of equipment	Cemetery	2008	2012	58,288	58,288	6,114	18,451	—	—
Kern Valley Hospital District									
Revenue Bonds									
Construct LTC Building	Hospital Enterprise	1991	2021	20,590,000	20,590,000	860,000	12,745,000	—	—
Kern Water Bank Authority									
Revenue Bonds									
Restructuring Debt	Water Enterprise	2003	2028	27,000,000	27,000,000	1,080,000	19,440,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,194,431	—
Kettleman City Community Services District									
Revenue Bonds									
Construction	Water Enterprise	1979	2015	375,000	375,000	10,000	87,800	—	—
Certificates of Participation									
Improvements	Water Enterprise	1997	2037	141,800	141,800	2,000	118,500	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	—	302,000	—	—
Keyes Community Services District									
Other Long-Term Indebtedness									
Sewerline Extention	Waste Disposal Enterprise	2008	2017	1,071,566	1,071,566	—	857,251	—	—
United States	Water Enterprise	—	—	—	—	—	—	14,000	—
State Of California	Water Enterprise	—	—	—	—	—	—	398,702	—
Keyes Fire Protection District									
Other Long-Term Indebtedness									
Land and Building Purchase	Fire Protection	2008	2023	260,000	260,000	13,098	222,633	—	—
Kings County Area Public Transit Agency									
Other Long-Term Indebtedness									
Caital Van Lease	Transit Enterprise	2008	2012	384,813	384,813	97,702	110,284	—	—
Capital Lease - Copy	Transit Enterprise	2010	2015	9,407	9,407	1,677	7,327	—	—
Machine									
Capital Lease Purchases	Transit Enterprise	2006	2010	100,161	100,161	9,352	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 County Area Public Transit Agency — (continued)										
Capital Leases Purchase Vans	Transit Enterprise	2006	2011	\$ 214,408	\$ 214,408	\$ 29,779	\$ —	\$ —	\$ —	
Capital Leases Vans	Transit Enterprise	2006	2011	834,617	834,617	182,550	—	—	—	
Capital Van Lease	Transit Enterprise	2008	2012	233,885	233,885	59,237	72,363	—	—	
Capital Van Leases	Transit Enterprise	2008	2012	187,966	187,966	47,979	45,574	—	—	
Capital Van Leases	Transit Enterprise	2008	2012	107,518	107,518	26,947	40,346	—	—	
Construction Loan for Transfer Site	Transit Enterprise	2007	2013	1,000,000	1,000,000	196,363	507,582	—	—	
Kings County Waste Management Authority										
Revenue Bonds To Pay Off Construction Debts	Waste Disposal Enterprise	1994	2014	14,245,000	14,245,000	890,000	5,060,000	—	—	
Kings County Water District										
Other Long-Term Indebtedness										
Acquisition of Land	Water Enterprise	2009	2012	150,616	150,616	50,157	52,916	—	—	
Acquisition of Land	Water Enterprise	2008	2011	1,084,393	1,084,393	274,485	294,706	—	—	
Acquisition of Recharging Basin	Water Enterprise	2001	2011	1,101,400	1,101,400	110,140	110,140	—	—	
Kings River Conservation District										
Revenue Bonds										
Pine Flat Power Plant	Electric Enterprise	2000	2011	22,135,000	22,135,000	1,175,000	—	—	—	
Pine Flat Power Plant	Electric Enterprise	2010	2019	32,860,000	32,860,000	3,155,000	29,705,000	—	—	
Certificates of Participation										
Finance Operations	Flood Control and Water Conservation	2009	2029	3,595,000	3,595,000	125,000	3,365,000	—	—	
Malaga Peaking Power Plant	Electric Enterprise	2004	2015	52,780,000	52,780,000	5,730,000	26,575,000	—	—	
Other Long-Term Indebtedness										
Government Fund	Governmental Services	2009	2029	3,595,000	3,595,000	—	—	—	—	
Kingsburg Financing Authority										
Revenue Bonds										
Capital Improvements	Financing or Constructing Facilities	2005	2034	3,395,000	3,395,000	70,000	2,995,000	—	—	
Capital Improvements	Financing or Constructing Facilities	1992	2022	6,000,000	6,000,000	100,000	2,035,000	—	—	
Capital Improvements	Financing or Constructing Facilities	1991	2022	4,000,000	4,000,000	65,000	1,310,000	—	—	
Kingsburg Hospital District										
Revenue Bonds										
Working Capital Refinance	Hospital Enterprise	1995	2013	1,875,000	1,875,000	180,000	718,959	—	—	
Kirkwood Meadows Public Utilities District										
Other Long-Term Indebtedness										
Building	Waste Disposal Enterprise	2006	2016	1,000,000	1,000,000	100,000	500,000	—	—	
Electrical and Propane System	Waste Disposal Enterprise	2009	2011	1,500,000	1,500,000	—	1,500,000	—	—	
Electrical system	Water Enterprise	2011	2013	22,145,000	22,145,000	—	22,145,000	—	—	
Electrical system	Waste Disposal Enterprise	2010	2013	5,550,000	5,550,000	—	5,550,000	—	—	
Employee Building	Waste Disposal Enterprise	2003	2012	600,000	600,000	68,188	108,283	—	—	
Knights Ferry Community Services District										
Revenue Bonds										

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Knights Ferry Community Services District — (continued) 1972 Bond	Water Enterprise	1972	2012	\$ 59,000	\$ 46,000	\$ 2,870	\$ 5,165	\$ —	\$ —
Knights Landing Community Services District Other Long-Term Indebtedness Acquisition of Community Well	Water Enterprise	1999	2014	109,783	109,783	8,251	24,483	—	—
Knights Landing Fire Protection District Other Long-Term Indebtedness Acq. 2010 Fire Truck	Fire Protection	2009	2019	110,000	110,000	9,181	96,375	—	—
Konocti County Water District Revenue Bonds Plant Expansion	Water Enterprise	1974	2014	260,000	260,000	13,000	2,089	—	—
Certificates of Participation Water System Improvements	Water Enterprise	2001	2041	2,168,000	2,168,000	29,500	1,982,500	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	34,000	1,471,000	—	—
La Habra Civic Improvement Authority Revenue Bonds Water System Improvements	Financing or Constructing Facilities	2003	2033	7,500,000	7,500,000	165,000	6,420,000	—	—
Certificates of Participation Tax Allocation Bonds Refunding	Financing or Constructing Facilities	1998	2022	5,640,000	5,640,000	220,000	3,525,000	—	—
Tax Allocation Bonds Refunding	Financing or Constructing Facilities	1998	2022	1,065,000	1,065,000	40,000	710,000	—	—
La Habra Heights County Water District State Of California	Water Enterprise	—	—	—	—	—	—	696,114	—
Ladera Recreation District Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	40,000	80,000	—	—
Laguna County Sanitation District (Santa Barbara) General Obligation Bonds QCEB	Waste Disposal Enterprise	2011	2026	4,170,000	4,170,000	—	4,170,000	—	—
Other Long-Term Indebtedness Capital Lease	Waste Disposal Enterprise	2006	2011	7,000	7,000	1,569	—	—	—
OPEB State Of California	Waste Disposal Enterprise	2008	2009	90,325	90,325	—	152,865	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	6,144,382	—
Laguna Irrigation District Other Long-Term Indebtedness Litigation Settlement	Water Enterprise	2003	2013	1,000,000	1,000,000	100,000	200,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	55,705	—
Lake Arrowhead Community Services District Revenue Bonds System Improvements	Waste Disposal Enterprise	2002	2017	17,860,000	17,860,000	1,440,000	4,665,000	—	—
Certificates of Participation Capital Improvements	Waste Disposal Enterprise	2009	2039	23,580,000	23,580,000	975,000	22,605,000	—	—
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Arrowhead Community Services District — (continued)									
Recycled Water Improvement	Water Enterprise	2008	2019	\$ 6,755,026	\$ 6,755,026	\$ 263,092	\$ 6,491,934	\$ —	\$ —
Water Line Improvements	Water Enterprise	2007	2016	27,114	27,114	2,262	11,310	—	—
Water Line Improvements	Water Enterprise	2002	2013	21,657	21,657	2,407	—	—	—
Lake Berryessa Resort Improvement District Special Assessment Act 1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	75,000	4,495,000	—	—
Lake Canyon Community Services District Revenue Bonds									
Finance of State Grant	Waste Disposal Enterprise	1994	2024	290,000	290,000	10,000	195,000	—	—
Lake County Fire Protection District Other Long-Term Indebtedness									
Equipment Purchase	Fire Protection	2006	2018	719,623	719,623	61,399	355,425	—	—
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	131,000	—	—
Sanitation Improvements	Waste Disposal Enterprise	1974	2014	1,300,000	1,300,000	60,000	273,000	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	476,000	451,000	—	—
Lake Cuyamaca Recreation and Park District Other Long-Term Indebtedness									
Parking Lot Improvements	Recreation and Park	2008	2018	175,000	175,000	17,500	122,500	—	—
Parking Lot Improvements	Parking	2008	2018	175,000	175,000	—	—	—	—
Lake Don Pedro Community Services District Other Long-Term Indebtedness									
Metering System	Water Enterprise	2006	2011	586,977	586,977	63,666	69,001	—	—
Water Plant Improvements	Water Enterprise	2006	2026	1,500,000	1,500,000	53,769	1,277,463	—	—
Lake Elsinore Public Finance Authority Revenue Bonds									
Acquire Bonds	Financing or Constructing Facilities	1996	2026	1,750,000	1,750,000	45,000	1,345,000	—	—
Acquire Bonds	Financing or Constructing Facilities	2010	2031	7,430,000	7,430,000	—	7,430,000	—	—
Acquire Bonds	Financing or Constructing Facilities	2008	2039	3,265,000	3,265,000	—	3,265,000	—	—
Acquire Bonds	Financing or Constructing Facilities	2011	2032	5,365,000	5,365,000	—	5,365,000	—	—
Advance Refund Revenue Bond	Financing or Constructing Facilities	2010	2034	15,435,000	15,435,000	680,000	14,755,000	—	—
Advance Refund Revenue Bonds	Financing or Constructing Facilities	2010	2032	29,435,000	29,435,000	—	29,435,000	—	—
Advance Refund Revenue Bonds	Financing or Constructing Facilities	2003	2034	31,570,000	31,570,000	760,000	27,290,000	—	—
Advance Refund Revenue Bonds	Financing or Constructing Facilities	2008	2021	22,295,000	22,295,000	1,255,000	18,085,000	—	—
Loan Money To RDA	Financing or Constructing Facilities	1999	2015	4,035,000	4,035,000	240,000	1,440,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 — (continued)									
Loan Money To RDA	Financing or Constructing Facilities	1999	2030	\$ 33,450,000	\$ 33,450,000	\$ 28,255,000	\$ —	\$ —	\$ —
Loan money to RDA	Financing or Constructing Facilities	2011	2032	5,550,000	5,550,000	—	5,550,000	—	—
To loan money to RDA	Financing or Constructing Facilities	2010	2026	10,855,000	10,855,000	515,000	10,340,000	—	—
Lake Elsinore Recreation Authority									
Revenue Bonds									
Finance Lease of Facilities	Financing or Constructing Facilities	2000	2032	15,660,000	15,660,000	375,000	13,365,000	—	—
Lake Hemet Municipal Water District									
Improvement District ID 2003-1. Garner Valley General Obligation Bonds									
Improvements	Water Enterprise	2005	2030	1,842,479	1,842,479	50,000	1,585,000	—	—
Certificates of Participation									
Pipeline Replacement Project	Water Enterprise	2010	2040	7,802,976	7,800,000	—	7,820,000	—	—
Other Long-Term Indebtedness									
Administration Building	Water Enterprise	2006	2021	4,500,000	4,500,000	257,717	3,318,809	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,988,263	—
Lake Madrone Water District									
United States	Water Enterprise	—	—	—	—	—	—	27,278	—
Lake Oroville Area Public Utility District									
Revenue Bonds									
Construct Sewer Lines	Waste Disposal Enterprise	2003	2044	5,000,000	5,000,000	61,000	4,659,000	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	7,000	246,975	—	—
Lake Shastina Community Services District									
Other Long-Term Indebtedness									
Building Purchase	Governmental Services	2004	2029	614,625	614,625	11,503	545,931	—	—
Lakeport Fire Protection District									
Other Long-Term Indebtedness									
To Purchase Fire Truck	Fire Protection	2007	2014	250,000	250,000	35,580	116,522	—	—
Lakeside Fire Protection District									
Other Long-Term Indebtedness									
Construct new facility	Fire Protection	2010	2030	7,340,000	7,340,000	245,000	7,095,000	—	—
Lamont Public Utility District									
Certificates of Participation									
Construction of Facilities	Waste Disposal Enterprise	2007	2048	4,561,000	4,561,000	145,091	4,319,909	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	2,022,000	—	—
Lanare Community Services District									
General Obligation Bonds									
Water System	Water Enterprise	1972	2012	75,000	58,000	2,600	3,952	—	—
Las Gallinas Valley Sanitary District (Marin)									
Certificates of Participation									
Treatment Plant Improvements	Waste Disposal Enterprise	2005	2025	10,000,000	10,000,000	395,000	8,155,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Las Gallinas Valley Sanitary District (Marin) — (continued)									
Other Long-Term Indebtedness									
Recycled Water Facility	Waste Disposal Enterprise	2011	2031	\$ 4,600,000	\$ 4,600,000	\$ —	\$ 4,600,000	\$ —	\$ —
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	155,000	860,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	220,649	—
Las Virgenes Municipal Water District									
Revenue Bonds									
Refinance 1998 Revenue Bonds	Waste Disposal Enterprise	2009	2023	29,415,000	29,415,000	1,650,000	27,765,000	—	—
Lassen County Water Works District No. 1									
Revenue Bonds									
Construct Water System	Water Enterprise	1978	2019	214,700	214,700	8,505	67,162	—	—
General Obligation Bonds									
Construct Sewer System	Waste Disposal Enterprise	1972	2011	69,000	69,000	—	3,000	—	—
Sewer System Construction	Waste Disposal Enterprise	1972	2011	69,000	69,000	—	—	—	—
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	2,705,000	—	—	—
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	5,228	19,514	—	—
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	636,000	—	—
Plant and Distribution A	Water Enterprise	2004	2044	636,000	636,000	8,000	594,000	—	—
Le Grand Community Services District									
Revenue Bonds									
Improvements	Water Enterprise	1981	2021	68,000	68,000	2,000	31,875	—	—
Improvements	Water Enterprise	1997	2037	1,074,900	1,074,900	20,000	895,000	—	—
Certificates of Participation									
New Water Well	Water Enterprise	1997	2038	381,600	381,600	6,000	346,000	—	—
Other Long-Term Indebtedness									
Purchase Equipment	Waste Disposal Enterprise	2008	2013	47,136	47,136	9,388	20,701	—	—
Leavitt Lake Community Service District									
United States	Waste Disposal Enterprise	—	—	—	—	—	—	173,021	—
	Water Enterprise	—	—	—	—	—	—	369,338	—
Leland Meadow Water District									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Leland Meadow Water District — (continued)									
Other Long-Term Indebtedness									
Emergency Costs & Construction	Water Enterprise	2008	2010	\$ 260,000	\$ 260,000	\$ 86,667	\$ —	\$ —	\$ —
Lemoore Financing Authority									
Revenue Bonds									
Housing Projects	Financing or Constructing Facilities	1998	2025	6,180,000	6,180,000	45,000	5,680,000	—	—
RDA and Low/Mod Housing	Financing or Constructing Facilities	2011	2040	19,150,000	19,150,000	—	19,150,000	—	—
RDA and Low/Mod Housing	Financing or Constructing Facilities	2003	2033	13,835,000	13,835,000	400,000	11,970,000	—	—
Refund 1995 to Purchase SLGS	Financing or Constructing Facilities	2001	2020	6,600,000	6,600,000	315,000	3,990,000	—	—
Certificates of Participation									
Golf Course	Financing or Constructing Facilities	1995	2020	4,215,000	4,215,000	190,000	2,470,000	—	—
Leucadia Wastewater District									
Revenue Bonds									
EWA JPA 1997	Waste Disposal Enterprise	1997	2014	7,560,000	7,560,000	2,795,000	—	—	—
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	—	—	—	—	—	—	25,595,064	—
Linda Fire Protection District									
Certificates of Participation									
Refinance 2006 COP	Fire Protection	2010	2016	2,285,000	2,285,000	410,000	1,875,000	—	—
Refinance 2006 COP	Financing or Constructing Facilities	2010	2016	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	66,000	—	—
Linden-Peters Fire Protection District									
Other Long-Term Indebtedness									
Accrd Post-Emplymnt Healthcare	Fire Protection	2010	2050	288,142	288,142	—	288,142	—	—
State Loan Chapter 1168/85	Fire Protection	1985	—	24,878	24,878	—	24,878	—	—
Lindmore Irrigation District									
Certificates of Participation									
Purchase of Perpet Water Right	Water Enterprise	2010	2030	6,820,000	6,820,000	—	6,820,000	—	—
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	—	—	—	—	—	—	460,827	—
Little Lake Fire Protection District									
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Little Lake Fire Protection District — (continued)									
Purchase new fire engine	Fire Protection	2010	2019	\$ 289,613	\$ 289,613	\$ 23,563	\$ 233,674	\$ —	\$ —
Purchase New Truck	Fire Protection	2004	2013	476,556	476,556	50,735	107,837	—	—
Littlerock Creek Irrigation District State Of California	Water Enterprise	—	—	—	—	—	—	1,668,814	—
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	319,058	336,276	—	—
Livermore Capital Projects Financing Authority Certificates of Participation Funding for capital projects	Financing or Constructing Facilities	2011	2041	17,470,000	17,470,000	—	17,470,000	—	—
Refinance 1991 COPs	Financing or Constructing Facilities	1997	2017	19,395,000	19,395,000	1,425,000	9,665,000	—	—
Refinancing & Infrastructure	Financing or Constructing Facilities	2008	2031	63,000,000	63,000,000	1,860,000	57,680,000	—	—
Livermore-Amador Valley Water Management Agency Revenue Bonds Capital Improvements	Waste Disposal Enterprise	2001	2031	142,385,000	142,385,000	3,275,000	124,740,000	—	—
Lockwood Fire Protection District Other Long-Term Indebtedness Purchase Equipment	Fire Protection	2006	2016	284,591	284,591	27,411	156,768	—	—
Loleta Fire Protection District Other Long-Term Indebtedness Equipment Purchase	Fire Protection	2009	2013	223,581	223,581	48,784	126,384	—	—
Lompico County Water District General Obligation Bonds Acquire District Assets State Of California	Water Enterprise	1964	2018	1,500,000	1,500,000	49,500	413,500	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	51,921	—
Lompoc Hospital District Revenue Bonds New Hospital Construction Refinance Existing Bonds	Hospital Enterprise	2009	2016	4,060,000	4,060,000	3,525,000	—	—	—
Refinance Existing Bonds	Hospital Enterprise	1998	2015	6,375,000	6,375,000	420,000	2,415,000	—	—
General Obligation Bonds New Hospital Construction	Hospital Enterprise	2007	2037	32,500,000	32,500,000	—	32,500,000	—	—
New Hospital Construction	Hospital Enterprise	2006	2036	42,000,000	42,000,000	230,000	41,770,000	—	—
Other Long-Term Indebtedness Capital Lease	Hospital Enterprise	2006	2013	1,875,000	1,875,000	593,512	—	—	—
Capital Lease	Hospital Enterprise	2011	2016	3,900,000	3,900,000	—	3,900,000	—	—
London Community Services District General Obligation Bonds Treatment Plant Construction State Of California	Waste Disposal Enterprise	1999	2039	142,000	142,000	2,100	123,700	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	57,836	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Lone Pine Fire Protection District Other Long-Term Indebtedness Purchase Ambulance	Ambulance Service	2008	2015	\$ 205,000	\$ 205,000	\$ 26,331	\$ 153,637	\$ —	\$ —
Long Valley Fire Protection District (Mendocino) Other Long-Term Indebtedness New Fire Station Building	Fire Protection	2006	2015	300,000	300,000	26,479	119,736	—	—
Long Valley Fire Protection District (Mono) Lease Obligations	Fire Protection	—	—	—	—	—	—	—	111,857
Los Alamos Community Services District Other Long-Term Indebtedness Pay off credit line United States	Water Enterprise	2009	2014	1,345,949	1,345,949	599,892	369,198	—	—
	Water Enterprise	—	—	—	—	—	—	94,000	—
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	3,640,000	137,590,000	—	—
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	1,420,000	33,980,000	—	—
Defease 1989 and Part of 1990	Financing or Constructing Facilities	1993	2022	503,870,000	503,870,000	24,845,000	26,335,000	—	—
Los Angeles County Capital Asset Leasing Corporation Revenue Bonds Purchase Equipment for Lease	Financing or Constructing Facilities	2008	2011	25,360,000	25,360,000	5,470,000	—	—	—
Purchase Equipment for Lease	Financing or Constructing Facilities	2009	2013	24,025,000	24,025,000	9,210,000	10,405,000	—	—
Other Long-Term Indebtedness Purchase Equipment for Lease	Financing or Constructing Facilities	2010	2013	810,000,000	77,000,000	—	77,000,000	—	—
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	90,155,000	—	—	—
A REFUNDING PROP A 1999A/B/C	Transit Enterprise	2009	2026	320,945,000	320,945,000	26,015,000	268,325,000	—	—
COST OF REFUNDING & INSURANCE	Transit Enterprise	2008	2028	26,075,000	26,075,000	730,000	24,030,000	—	—
FULL REFUNDING 2003-PROP C	Transit Enterprise	2009	2023	167,300,000	167,300,000	400,000	166,075,000	—	—
FULL REFUNDING PROP A 2005-C	Transit Enterprise	2008	2031	263,075,000	263,075,000	1,500,000	258,600,000	—	—
FULL REFUNDING PROP C 1993-A	Transit Enterprise	2009	2023	245,825,000	245,825,000	5,200,000	235,300,000	—	—
FULL REFUNDING PROP C 1998	Transit Enterprise	2010	2023	45,455,000	45,455,000	—	41,365,000	—	—
FULL REFUNDING PROP C 1999	Transit Enterprise	2009	2029	118,940,000	118,940,000	1,870,000	112,295,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
Measure R	Transit Enterprise	2011	2020	\$ 158,460,000	\$ 158,460,000	\$ —	\$ 143,260,000	\$ —	\$ —
Metro Orange Line Busway & Other transit projects	Transit Enterprise	2004	2034	176,345,000	176,345,000	3,810,000	152,845,000	—	—
PARTIAL REFUNDING PROP C 2003 C	Transit Enterprise	2009	2019	112,675,000	112,675,000	10,140,000	98,700,000	—	—
Prop A 2005-A - Refund tax-exempt commercial papers	Transit Enterprise	2005	2035	242,795,000	242,795,000	5,540,000	211,150,000	—	—
Prop A 2005-B - Refund Prop A 1996, 1996A 1997A Bonds	Transit Enterprise	2005	2013	43,655,000	43,655,000	4,995,000	11,280,000	—	—
Refunding Bonds Series 1999-C	Transit Enterprise	1999	2026	170,495,000	170,495,000	6,485,000	—	—	—
Refunding Bonds Series 2001-A	Transit Enterprise	2001	2031	55,685,000	55,685,000	1,275,000	9,285,000	—	—
Refunding Bonds Series 2001-B	Transit Enterprise	2001	2018	191,215,000	191,215,000	195,000	156,105,000	—	—
Refunding Prop A 1997A Bonds	Transit Enterprise	2007	2030	46,635,000	46,635,000	70,000	46,430,000	—	—
Refunding Prop C 1998A Bonds	Transit Enterprise	2008	—	128,745,000	128,745,000	—	110,305,000	—	—
Refunding Prop C 2000A Bonds	Transit Enterprise	2006	2030	129,385,000	129,385,000	300,000	127,820,000	—	—
REFUNDING PROP C 2003 C	Transit Enterprise	2009	2025	89,625,000	89,625,000	—	89,625,000	—	—
Revenue Bond	Transit Enterprise	2003	2013	94,840,000	94,840,000	9,705,000	21,615,000	—	—
Revenue Bonds	Transit Enterprise	2003	2021	243,795,000	243,795,000	—	243,635,000	—	—
Revenue Bonds	Transit Enterprise	2002	2018	273,505,000	273,505,000	13,080,000	174,760,000	—	—
Revenue Bonds Series 1999-A	Transit Enterprise	1999	2028	124,805,000	124,805,000	3,405,000	15,020,000	—	—
General Obligation Bonds									
Measure R	Transit Enterprise	2010	2039	573,950,000	573,950,000	—	573,950,000	—	—
Refunding Bond - MTA Headquarter	Transit Enterprise	2011	2021	79,620,000	79,620,000	—	74,595,000	—	—
Refunding Bonds-MTA Headquarters	Transit Enterprise	2004	2027	197,050,000	197,050,000	84,850,000	86,175,000	—	—
Other Long-Term Indebtedness									
Bus Acquisition	Transit Enterprise	2002	2012	399,074,707	399,074,707	28,356,301	119,008,734	—	—
Bus Acquisition	Transit Enterprise	2001	2013	77,608,939	77,608,939	901,000	23,585,000	—	—
Capital Lease	Transit Enterprise	2003	2015	393,916,286	393,916,286	—	384,848,583	—	—
Commercial Paper	Transit Enterprise	1991	2030	423,500,000	423,500,000	27,418,000	120,128,000	—	—
Finance Installation of Solar Energy Equipment	Transit Enterprise	2008	2018	16,407,396	16,407,396	957,581	7,420,298	—	—
Lease	Transit Enterprise	2003	2028	68,981,604	68,981,604	2,535,892	51,140,065	—	—
Lease for Metro Light Rail Vehicles	Transit Enterprise	2003	2030	89,632,800	89,632,800	73,891,185	51,798,348	—	—
Lease of CNG Facilities at Division 2, 9 & 15 (Capital Lease)	Transit Enterprise	2002	2012	10,089,014	10,089,014	1,182,381	35,330	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
Lease of CNG Facilities at Division 3 & 8 (Capital Lease)	Transit Enterprise	2003	2013	\$ 8,172,358	\$ 8,172,358	\$ 911,972	\$ 794,495	\$ —	\$ —
Lease of Metro Red Line	Transit Enterprise	2000	2022	166,059,000	166,059,000	—	222,860,206	—	—
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	16,635,000	130,005,000	—	—
Park and Open Space	Financing or Constructing Facilities	2005	2025	20,540,000	20,540,000	830,000	15,785,000	—	—
Public Works Construction	Financing or Constructing Facilities	2007	2019	94,315,000	94,315,000	8,740,000	67,280,000	—	—
Public Works Construction	Financing or Constructing Facilities	2003	2017	143,195,000	143,195,000	14,985,000	38,010,000	—	—
Los Angeles County Regional Park and Open Space District Revenue Bonds									
Park and Open Space	Recreation and Park	2005	2019	181,220,000	181,220,000	16,635,000	130,005,000	—	—
Public Works Construction	Recreation and Park	2007	2019	94,315,000	94,315,000	8,740,000	67,280,000	—	—
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	105,000	3,260,000	—	—
Equip/Cap Acquisition 2007	Financing or Constructing Facilities	2007	2027	28,730,000	28,730,000	1,040,000	24,720,000	—	—
Equip/Cap Acquisition 2010	Financing or Constructing Facilities	2010	2035	30,135,000	30,135,000	1,610,000	28,525,000	—	—
Equip/Cap Acquisitions 1997	Financing or Constructing Facilities	1997	2017	73,890,000	73,890,000	3,470,000	1,950,000	—	—
Equip/Cap Acquisitions 2000	Financing or Constructing Facilities	2000	2029	45,258,170	45,258,170	1,076,096	12,530,079	—	—
Equip/Cap Acquisitions 2001	Financing or Constructing Facilities	2001	2034	13,240,000	13,240,000	40,000	1,740,000	—	—
Equip/Cap Acquisitions 2002	Financing or Constructing Facilities	2002	2017	45,360,000	45,360,000	405,000	2,825,000	—	—
Equip/Cap Acquisitions 2004	Financing or Constructing Facilities	2004	2024	11,045,000	11,045,000	445,000	8,490,000	—	—
Equip/Cap Acquisitions 2003	Financing or Constructing Facilities	2003	2028	32,700,000	32,700,000	1,725,000	21,445,000	—	—
Equip/Cap Acquisitions 2008	Financing or Constructing Facilities	2008	2040	8,874,474	8,874,474	—	8,874,474	—	—
Los Angeles Memorial Coliseum Commission Other Long-Term Indebtedness									
Video Board	Recreation and Park	2011	2017	3,420,000	3,420,000	—	3,420,000	—	—
Los Angeles State Building Authority Revenue Bonds									
Cost of State Building	Financing or Constructing Facilities	1993	2011	200,000,000	98,520,000	17,020,000	—	—	—
Cost of State Building	Financing or Constructing Facilities	1999	2019	65,000,000	59,045,000	2,860,000	33,575,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Medanos Community Hospital District Other Long-Term Indebtedness Repayment of 1990 Debt Default	Health	1998	2026	\$ 4,447,000	\$ 4,447,000	\$ 28,639	\$ 1,067,354	\$ —	\$ —
Los Molinos Community Services District United States	Water Enterprise	—	—	—	—	—	—	759,000	—
Los Osos Community Services District Revenue Bonds Sewer Treatment Plant	Waste Disposal Enterprise	2002	2033	17,990,000	17,990,000	370,000	15,605,000	—	—
Other Long-Term Indebtedness Fire Truck	Fire Protection	2003	2011	141,537	141,537	22,581	—	—	—
Sewer Treatment Plant State Of California	Waste Disposal Enterprise	2005	2006	6,486,144	6,486,144	—	6,486,144	—	—
	Water Enterprise	—	—	—	—	—	—	4,516,021	—
Los Trancos County Water District Other Long-Term Indebtedness 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	158,000	—	—
Certificates of Participation Arsenic Project	Water Enterprise	2006	2046	440,000	440,000	5,000	422,500	—	—
Water Line Replacement	Water Enterprise	1992	2032	1,940,300	1,940,300	22,100	1,739,700	—	—
Other Long-Term Indebtedness Water System Improvement	Water Enterprise	1989	2024	656,000	656,000	—	158,952	—	—
Lost Hills Water District State Of California	Water Enterprise	—	—	—	—	—	—	1,225,691	—
Lower Tule River Irrigation District Certificates of Participation Finance of Water Rights	Water Enterprise	2010	2040	22,200,000	22,200,000	—	22,200,000	—	—
Other Long-Term Indebtedness Leases and Notes Payable	Water Enterprise	2003	2017	412,748	412,748	19,773	166,110	—	—
Operating Line of Credit	Water Enterprise	1997	2012	333,335	333,335	104,135	186,204	—	—
Madera Irrigation District Revenue Bonds Water Storage Facility	Water Enterprise	2008	2038	40,000,000	40,000,000	640,000	38,725,000	—	—
Madera-Chowchilla Power Authority Revenue Bonds Refinance Construction Bonds	Electric Enterprise	1994	2014	2,470,000	2,470,000	120,000	1,195,000	—	—
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 Acq. 2011 Commercial Truck	Fire Protection	2011	2015	35,656	35,656	7,602	28,054	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Madison Fire Protection District — (continued)									
Acquisition of Fire Truck	Fire Protection	2008	2017	\$ 86,987	\$ 86,987	\$ 7,759	\$ 63,342	\$ —	\$ —
Fire Truck Acquisition	Fire Protection	2002	2012	121,572	121,572	8,097	8,477	—	—
Maintenance District No. 1 (Madera) State Of California	Water Enterprise	—	—	—	—	—	—	148,576	—
Maintenance District No. 1 (Mariposa) General Obligation Bonds									
Waste Water Treatment Plant	Waste Disposal Enterprise	2004	2044	3,080,000	3,080,000	40,000	2,853,000	—	—
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									
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	—	—	—	—	—	—	56,802	—
Majestic Pines Community Services District General Obligation Bonds									
Additional Well/Reservoir	Water Enterprise	1972	2012	440,000	440,000	20,000	25,000	—	—
Certificates of Participation Improvements	Water Enterprise	1996	2036	650,000	650,000	11,000	471,379	—	—
Other Long-Term Indebtedness Generator Purchase	Water Enterprise	2010	2013	37,233	37,233	14,393	22,840	—	—
Malaga County Water District Other Long-Term Indebtedness									
Construction of Well #8	Water Enterprise	2010	2030	1,500,000	1,500,000	22,627	1,477,373	—	—
Expansion and Improvements	Waste Disposal Enterprise	2001	2016	1,890,000	1,890,000	880,977	—	—	—
Refiance of Improvements	Waste Disposal Enterprise	2010	2020	1,151,053	1,151,053	46,206	1,104,847	—	—
Well #7 Additional loan	Water Enterprise	2004	2020	300,000	300,000	213,539	—	—	—
Well #7 Construction	Water Enterprise	2002	2012	200,000	200,000	48,860	—	—	—
Mammoth County Water District General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1973	2014	1,000,000	1,000,000	50,000	175,000	—	—
Certificates of Participation Waste Disposal	Waste Disposal Enterprise	1997	2010	4,725,000	4,725,000	440,000	—	—	—
Other Long-Term Indebtedness Water/Sewer System Improv.	Water Enterprise	2011	2021	3,000,000	3,000,000	—	3,000,000	—	—
Water/Sewer System Improvement	Water Enterprise	2003	2013	7,500,000	7,500,000	787,431	2,552,773	—	—
Special Assessment Act									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Mammoth County Water District — (continued)									
1915 Act Bonds	Water Enterprise	—	—	\$ —	\$ —	\$ 362,400	\$ 1,618,000	\$ —	\$ —
United States	Water Enterprise	—	—	—	—	—	—	773,600	—
Mammoth Lakes Fire Protection District									
Other Long-Term Indebtedness									
Purchase Ladder Truck 3361	Fire Protection	2008	2018	484,039	484,039	97,000	202,214	—	—
Reconstruct fire station no. 1	Fire Protection	2004	2024	4,500,000	4,500,000	180,510	3,460,916	—	—
Manila Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	84,878	—
Mariana Ranchos County Water District									
Certificates of Participation									
Water Reservoir Construction	Water Enterprise	1997	2018	375,000	375,000	20,000	165,000	—	—
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	—	—	—	—
Marin County Open Space District									
Special Assessment Act									
1915 Act Bonds	Recreation and Park	—	—	—	—	29,000	377,000	—	—
Mello-Roos	Recreation and Park	—	—	—	—	252,000	5,912,000	—	—
Marin Emergency Radio Authority									
Revenue Bonds									
Purchase Public Safety Radio	Governmental Services	2010	2021	18,575,000	18,575,000	—	18,575,000	—	—
Other Long-Term Indebtedness									
Purchase Public Safety Radio	Governmental Services	2007	2037	2,250,000	2,250,000	123,938	1,784,914	—	—
Marin Energy Authority									
Other Long-Term Indebtedness									
Operations	Electric Enterprise	2009	2012	210,000	210,000	210,000	—	—	—
Operations	Electric Enterprise	2009	2012	330,000	330,000	330,000	—	—	—
Operations	Electric Enterprise	2010	2011	750,000	750,000	750,000	—	—	—
Operations	Electric Enterprise	2011	2016	2,300,000	2,300,000	62,342	2,237,658	—	—
Operations	Electric Enterprise	2011	2011	1,450,000	1,450,000	1,450,000	—	—	—
Marin Municipal Water									
Revenue Bonds									
Defeas 1993 Revenue Bonds	Water Enterprise	2002	2023	32,755,000	32,755,000	1,380,000	17,625,000	—	—
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	2,035,000	28,110,000	—	—
Other Long-Term Indebtedness									
Construct Solar Power Pjcts	Water Enterprise	2008	2024	1,956,000	1,956,000	122,250	1,589,250	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	—	805,000	—	—
Marina Coast Water District									
Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Marina Coast Water District — (continued)									
Refinance Promissory Note	Water Enterprise	2010	2020	\$ 8,495,000	\$ 8,495,000	\$ 805,000	\$ 7,690,000	\$ —	\$ —
Certificates of Participation									
Water/Wastewater CIP Projects	Water Enterprise	2006	2037	42,310,000	42,310,000	860,000	38,925,000	—	—
Other Long-Term Indebtedness									
Construct Office Building	Water Enterprise	2010	2012	3,276,000	983,487	—	983,487	—	—
Document Storage System	Water Enterprise	2010	2013	93,363	93,363	36,927	48,200	—	—
Pension costs	Water Enterprise	2004	2024	901,077	901,077	92,610	413,155	—	—
Purchase of Land	Water Enterprise	2010	2020	7,351,786	7,351,786	7,351,786	—	—	—
Purchase of Land	Water Enterprise	2009	2014	134,408	134,408	28,296	77,816	—	—
Vector Unit	Waste Disposal Enterprise	2009	2014	138,221	138,221	31,053	49,840	—	—
Marinwood Community Services District									
Certificates of Participation									
Building Improvements	Fire Protection	1996	2017	790,000	790,000	40,000	345,000	—	—
Building Improvements	Recreation and Park	1996	2017	790,000	790,000	40,000	345,000	—	—
Mariposa Public Utility District									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1995	2025	1,045,000	1,045,000	6,040	960,537	—	—
United States									
	Waste Disposal Enterprise	—	—	—	—	—	—	142,000	—
	Fire Protection	—	—	—	—	—	—	399,097	—
	Water Enterprise	—	—	—	—	—	—	1,936,000	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	140,000	—
Maxwell Irrigation District									
Other Long-Term Indebtedness									
Refinance Debt	Water Enterprise	2008	2020	1,340,717	1,340,717	91,720	1,161,012	—	—
Maxwell Public Utility District									
General Obligation Bonds									
Water System Improvements	Water Enterprise	1980	2021	455,200	455,200	15,000	210,000	—	—
WWTP Improvements	Waste Disposal Enterprise	2011	2050	4,842,656	3,710,785	5,229	3,660,556	—	—
Other Long-Term Indebtedness									
Vehicle Lease	Water Enterprise	2009	2014	27,408	27,408	5,082	14,394	—	—
Mayers Memorial Hospital District									
Revenue Bonds									
Replacement Bonds	Hospital Enterprise	2007	2019	6,005,000	6,005,000	520,000	3,810,000	—	—
Replacment Bonds	Hospital Enterprise	2011	2030	2,000,000	2,000,000	—	2,000,000	—	—
General Obligation Bonds									
General Obligation Bonds	Hospital Enterprise	2011	2041	5,006,581	5,006,581	—	5,006,581	—	—
McCloud Community Services District									
Revenue Bonds									
Sewer System Replacement	Waste Disposal Enterprise	2002	2043	800,000	800,000	10,000	730,000	—	—
Sewer System Replacement	Waste Disposal Enterprise	2003	2023	811,499	811,499	60,001	518,089	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	3,605	188,015	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	6,695	335,165	—	—
McKinleyville Community Services District									
Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
McKinleyville Community Services District — (continued)									
Sewer	Waste Disposal Enterprise	1982	2023	\$ 1,600,000	\$ 1,535,000	\$ 50,000	\$ 805,000	\$ —	\$ —
Other Long-Term Indebtedness									
Purchase of Disposal Site	Waste Disposal Enterprise	1997	2018	675,000	675,000	37,851	303,824	—	—
Sports Fields, Parks	Recreation and Park	1998	2012	2,827,461	2,827,461	324,201	—	—	—
Water System Improvement	Water Enterprise	2011	2027	148,590	148,590	—	148,590	—	—
State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	381,097	—
	Water Enterprise	—	—	—	—	—	—	2,474,789	—
Meadow Vista County Water District									
Revenue Bonds									
Build Water Treatment Plant	Water Enterprise	1975	2014	800,000	800,000	40,000	170,000	—	—
Other Long-Term Indebtedness									
Purchase of equipment	Water Enterprise	2008	2012	162,839	162,839	32,354	71,011	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	9,727,894	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	7,749	—
Mendocino City Community Services District									
General Obligation Bonds									
Treatment Plant Construction	Waste Disposal Enterprise	1974	2014	470,000	470,000	25,000	75,000	—	—
Other Long-Term Indebtedness									
Solid Waste Disposal Unit	Waste Disposal Enterprise	2004	2034	650,000	131,963	16,084	558,593	—	—
Mendocino Coast Hospital District									
Revenue Bonds									
Building Addition	Hospital Enterprise	1996	2020	4,030,000	4,030,000	175,000	2,098,522	—	—
Building Addition	Hospital Enterprise	2009	2029	4,925,000	4,925,000	105,000	4,820,000	—	—
Building Addition	Hospital Enterprise	2010	2029	2,875,000	2,875,000	160,000	2,715,000	—	—
General Obligation Bonds									
Building Addition	Hospital Enterprise	2001	2030	5,730,997	5,730,997	125,000	5,399,513	—	—
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	—	2,158,371	—	—
Golf course	Recreation and Park	2009	2039	150,000	150,000	—	150,000	—	—
Golf Course	Recreation and Park	2010	2012	200,000	200,000	—	200,000	—	—
Mendocino County Public Facilities Corporation									
Certificates of Participation									
Acquisition/Construction	Financing or Constructing Facilities	2000	2030	22,480,000	22,480,000	420,000	18,810,000	—	—
Refinance of 1993 Issue	Financing or Constructing Facilities	2001	2024	7,965,000	7,965,000	300,000	5,320,000	—	—
Mendota Joint Powers Financing Authority									
Revenue Bonds									
Retire City Debt	Financing or Constructing Facilities	2006	2020	3,725,000	3,725,000	85,000	3,475,000	—	—
Retire City Debt	Financing or Constructing Facilities	1989	2019	2,250,000	2,250,000	25,000	325,000	—	—
Menifee Valley Medical Center									
General Obligation Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Menifee Valley Medical Center — (continued)									
Build Facility	Hospital Enterprise	1993	2023	\$ 24,660,000	\$ 24,660,000	\$ —	\$ —	\$ —	\$ —
Other Long-Term Indebtedness									
Meditech System Lease	Hospital Enterprise	2005	2010	416,000	416,000	—	—	—	—
Qlogic Lease	Hospital Enterprise	2006	2011	39,962	39,962	—	—	—	—
Select Note Payable	Hospital Enterprise	2008	2018	1,685,338	1,685,338	—	—	—	—
Siemens Software Lease	Hospital Enterprise	2008	2010	707,545	707,545	—	—	—	—
Skytron Lease	Hospital Enterprise	2010	2013	41,736	41,736	—	—	—	—
Softmed Lease	Hospital Enterprise	2005	2010	179,573	179,573	—	—	—	—
Stryker Endoscopy Equip Lease	Hospital Enterprise	2009	2014	304,537	304,537	—	—	—	—
Stryker Instr Equip Lease	Hospital Enterprise	2009	2014	101,494	101,494	—	—	—	—
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	1,884,834	—	—	—
Merced County Mosquito Abatement									
Other Long-Term Indebtedness									
Pest Control	Pest Control	2005	2011	500,000	429,833	23,529	—	—	—
Merced County Regional Waste Management Authority									
Revenue Bonds									
Improvements to System	Waste Disposal Enterprise	2007	2032	33,415,000	33,415,000	1,300,000	29,650,000	—	—
Merced Irrigation District									
Revenue Bonds									
Merced River Development	Electric Enterprise	1964	2014	130,000,000	36,000,000	1,365,000	5,585,000	—	—
Refunding	Electric Enterprise	2005	2036	63,050,000	63,050,000	1,155,000	60,480,000	—	—
Certificates of Participation									
Improvement to Electric System	Electric Enterprise	2003	2036	15,000,000	15,000,000	240,000	13,430,000	—	—
Improvement to Electric System	Electric Enterprise	2005	2036	15,000,000	15,000,000	285,000	14,180,000	—	—
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	5,185,000	—	—
Other Long-Term Indebtedness									
Heavy Equipment/Vehicles	Electric Enterprise	1998	2013	1,415,509	1,415,509	100,639	323,793	—	—
Mercy Springs Water District									
Other Long-Term Indebtedness									
Pumping of Water	Water Enterprise	2005	2015	36,926	36,926	20,754	—	—	—
Mesa Consolidated Water District									
Certificates of Participation									
Construction of Cwtf	Water Enterprise	2010	2025	22,808,262	22,808,262	—	22,756,443	—	—
Defeas 1998 COPS	Water Enterprise	2009	2018	14,700,000	14,700,000	2,049,604	10,935,396	—	—
Other Long-Term Indebtedness									
Refinance CALPERS Debt	Water Enterprise	2008	2011	2,800,000	2,800,000	650,474	—	—	—
Well Loan	Water Enterprise	1998	2021	750,000	728,280	36,326	426,165	—	—
Well Loan	Water Enterprise	1991	2019	750,000	463,374	23,922	224,115	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Mesa Consolidated Water District — (continued)									
Well Loan	Water Enterprise	1995	2014	\$ 750,000	\$ 728,118	\$ 43,315	\$ 188,176	\$ —	\$ —
Mesa Consolidated Water District Improvement Corporation									
Certificates of Participation									
Construction of Plant	Financing or Constructing Facilities	2010	2025	21,535,000	21,535,000	—	21,535,000	—	—
Defease 1998 COPS	Financing or Constructing Facilities	2009	2018	14,700,000	14,700,000	3,155,000	11,545,000	—	—
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	7,280,000	259,105,000	—	—
Capital Investment Plan - A	Water Enterprise	2005	2035	500,000,000	100,000,000	4,700,000	90,735,000	—	—
Capital Investment Plan - A	Water Enterprise	2006	2037	500,000,000	400,000,000	3,705,000	396,295,000	—	—
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	6,370,000	181,620,000	—	—
Capital Investment Plan 2008D	Water Enterprise	2008	2039	750,000,000	250,000,000	—	250,000,000	—	—
Capital Investment Plan 2010A	Water Enterprise	2010	2040	500,000,000	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	2020	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 Series A, B, C	Water Enterprise	1999	2027	200,000,000	200,000,000	—	100,000,000	—	—
Construction Series A, B, C	Water Enterprise	1997	2028	750,000,000	750,000,000	—	100,000,000	—	—
Construction Series C	Water Enterprise	2001	2035	200,000,000	200,000,000	200,000,000	—	—	—
H2O 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	10,685,000	35,190,000	—	—
Refunding 2006 Series A	Water Enterprise	1993	2021	74,140,000	74,140,000	65,000	73,895,000	—	—
Refunding 2008 Series A1, A2	Water Enterprise	2008	2037	501,575,000	501,575,000	97,840,000	402,210,000	—	—
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	235,000	127,770,000	—	—
Refunding 2010B	Water Enterprise	2010	2027	88,845,000	88,845,000	—	88,845,000	—	—
Refunding 2011 A-1 - A-4	Water Enterprise	2011	2036	228,875,000	228,875,000	—	228,875,000	—	—
Refunding 2011B	Water Enterprise	2011	2020	167,855,000	167,855,000	—	167,855,000	—	—
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	125,220,000	20,880,000	—	—
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	175,000	128,070,000	—	—
Refunding Series B	Water Enterprise	2009	2030	106,690,000	106,690,000	—	106,690,000	—	—
Refunding Series C	Water Enterprise	2009	2035	91,165,000	91,165,000	—	91,165,000	—	—
Refunding Series C	Water Enterprise	2008	2023	79,045,000	79,045,000	5,805,000	67,410,000	—	—
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	33,265,000	192,145,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
Rfd H20 Rev 1996C 1997A 1999A	Water Enterprise	2004	2023	\$ 162,455,000	\$ 162,455,000	\$ 995,000	\$ 156,965,000	\$ —	\$ —
General Obligation Bonds									
Construction Series A, H	Water Enterprise	1966	2037	850,000,000	850,000,000	20,600,000	—	—	—
Refunding 1998A,1966H, 2001A,B	Water Enterprise	2004	2028	45,515,000	45,515,000	1,220,000	43,785,000	—	—
Refunding 2002A, 1966H	Water Enterprise	2010	2037	39,485,000	39,485,000	—	39,485,000	—	—
Refunding 2004 Series A	Water Enterprise	2004	2015	68,345,000	68,345,000	2,720,000	60,480,000	—	—
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	24,990,000	3,895,000	—	—
Refunding Series A	Water Enterprise	2003	2012	123,865,000	123,865,000	12,760,000	13,355,000	—	—
Refunding Series A,B	Water Enterprise	2001	2022	172,950,000	172,950,000	6,935,000	—	—	—
Other Long-Term Indebtedness									
State Revolving Fund Loan	Water Enterprise	2001	2020	20,000,000	16,452,000	12,264,934	—	—	—
State Revolving Fund Loan(#2)	Water Enterprise	2003	2024	20,000,000	20,000,000	1,359,388	14,050,881	—	—
Mid Peninsula Water District									
Other Long-Term Indebtedness									
Purchase of Building	Water Enterprise	1999	2011	1,219,148	1,219,148	129,872	17,658	—	—
Middle Fork Project Finance Authority									
Revenue Bonds									
MFP FERC License Costs	Financing or Constructing Facilities	2006	2036	100,000,000	46,114,429	—	46,114,429	—	—
Midpeninsula Regional Open Space District									
Other Long-Term Indebtedness									
Land Purchase	Recreation and Park	2011	2016	850,000	850,000	—	850,000	—	—
Purchase Land	Recreation and Park	1988	2023	1,664,948	1,664,948	15,681	1,634,529	—	—
Refinance 1995 Notes	Recreation and Park	2005	2015	4,630,000	4,630,000	160,000	3,945,000	—	—
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	1,340,000	33,229,454	—	—
Refinance 1993 Cop 1995 Notes	Financing or Constructing Facilities	2004	2034	32,239,284	32,239,284	250,000	31,765,736	—	—
Refinance 1996 & 1999-2	Financing or Constructing Facilities	2007	2027	52,415,000	52,415,000	1,535,000	50,880,000	—	—
Refinance 1996 & 1999-2	Financing or Constructing Facilities	2007	2012	6,785,000	6,785,000	—	3,690,000	—	—
Midway City Sanitary District (Orange)									
Certificates of Participation									
Acquisition of Improvements	Waste Disposal Enterprise	2005	2021	11,455,000	11,455,000	635,000	7,960,000	—	—
Midway Heights County Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	651,216	—
Millview County Water District									
Other Long-Term Indebtedness									
Refinance of Debt	Water Enterprise	2003	2014	630,751	630,751	62,006	202,641	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Millview County Water District — (continued)									
Time Warrants	Water Enterprise	—	—	\$ —	\$ —		\$ 1,717,454	\$ —	\$ —
Mission Oaks Recreation and Park District									
Other Long-Term Indebtedness									
To lease pickup	Recreation and Park	2011	2012	28,834	28,834	10,000	18,834	—	—
Mission Springs Water District									
Certificates of Participation									
Construction of Water System	Water Enterprise	2001	2041	348,000	348,000	4,800	308,100	—	—
Other Long-Term Indebtedness									
Construction of Sewer System	Waste Disposal Enterprise	2003	2015	1,800,000	1,800,000	154,660	778,310	—	—
Construction of Sewer System	Waste Disposal Enterprise	2001	2013	1,500,000	1,500,000	174,037	473,654	—	—
Construction of Sewer System	Waste Disposal Enterprise	1996	2011	5,000,000	5,000,000	480,555	251,616	—	—
Construction of Sewer System	Waste Disposal Enterprise	2003	2022	5,300,000	5,300,000	571,951	1,538,609	—	—
Construction of Sewer System	Waste Disposal Enterprise	2007	2027	1,600,000	1,600,000	54,294	1,421,183	—	—
Construction of sewer sytem	Waste Disposal Enterprise	2006	2026	2,200,000	2,200,000	78,639	1,845,151	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	10,000	184,000	—	—
Mission Viejo Community Development Financing Authority									
Revenue Bonds									
Mall Improvement Financing	Financing or Constructing Facilities	1999	2028	41,100,000	38,447,326	900,000	32,247,326	—	—
Refinance Existing Debt	Financing or Constructing Facilities	2009	2031	17,305,000	17,305,000	430,000	16,710,000	—	—
Refinance Existing Debt	Financing or Constructing Facilities	1999	2017	4,990,000	4,990,000	290,000	2,470,000	—	—
Modesto Irrigation District									
Revenue Bonds									
Defeasance of 1992 & 1995	Water Enterprise	1998	2022	94,715,000	94,715,000	3,605,000	60,390,000	—	—
Domestic Water Plant Expansion	Water Enterprise	2007	2037	93,190,000	93,190,000	—	93,190,000	—	—
Electric System	Electric Enterprise	2010	2040	100,255,000	100,255,000	—	100,255,000	—	—
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	5,970,000	82,178,942	—	—
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	8,405,000	115,225,000	—	—
Refunding/Capital Improvements	Electric Enterprise	2003	2033	93,225,000	93,225,000	2,430,000	78,030,000	—	—
Woodland 2 Generation Station	Electric Enterprise	2001	2031	98,600,000	98,600,000	2,255,000	82,760,000	—	—
Modesto Irrigation District Financing Authority									
Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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	
Modesto Irrigation District Financing Authority — (continued)										
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	3,605,000	60,390,000	—	—	
Woodland & Lodi projects	Financing or Constructing Facilities	2010	2040	100,255,000	100,255,000	—	100,255,000	—	—	
Mojave Desert Air Quality Management District										
Other Long-Term Indebtedness										
Energy Conservation	Air Pollution Control	2005	2020	175,000	175,000	10,932	120,223	—	—	
General Improvements	Air Pollution Control	1994	2006	1,865,497	1,865,497	161,356	491,511	—	—	
Mojave Desert and Mountain Integrated Waste Management Authority										
Revenue Bonds										
Solid Waste Disposal	Waste Disposal Enterprise	2004	2020	5,910,000	5,910,000	335,000	3,795,000	—	—	
Other Long-Term Indebtedness										
Facility Improvements	Waste Disposal Enterprise	2010	2020	2,599,731	2,599,731	364,950	1,882,365	—	—	
Mojave Public Utility District										
Other Long-Term Indebtedness										
Water Utility	Water Enterprise	1998	2039	33,467	33,467	684	28,697	—	—	
Special Assessment Act										
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	13,000	61,983	—	—	
Mojave Water Agency										
General Obligation Bonds										
Morongo Basin Pipeline	Water Enterprise	2006	2022	34,825,000	34,825,000	1,750,000	28,315,000	—	—	
Certificates of Participation										
Refunding of 1997 COPs	Water Enterprise	2004	2038	24,125,000	24,125,000	1,150,000	17,945,000	—	—	
State Water Project Entitle	Water Enterprise	2009	2038	39,355,000	39,355,000	435,000	37,770,000	—	—	
State Of California	Water Enterprise	—	—	—	—	—	—	3,705,434	—	
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	13,855,000	—	—	
Other Long-Term Indebtedness										
Capital Lease	Water Enterprise	2006	2026	1,854,443	1,854,443	81,944	2,675,616	—	—	
Monte Rio Fire Protection District										
Other Long-Term Indebtedness										
Purchase of Fire Trucks	Fire Protection	2008	2013	225,000	225,000	66,767	95,177	—	—	
Monte Vista County Water District Facilities Corporation										
Certificates of Participation										
Purchase Water Rights	Financing or Constructing Facilities	2011	2040	9,965,000	9,965,000	—	9,965,000	—	—	
Monte Vista Water District										
Certificates of Participation										
Source of Supply	Water Enterprise	2010	2041	9,965,000	9,965,000	—	9,965,000	—	—	
Other Long-Term Indebtedness										

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Monte Vista Water District — (continued)									
Capital Lease	Water Enterprise	2003	2009	\$ 41,957	\$ 41,957	\$ 14,626	\$ 30,608	\$ —	\$ —
Pipeline - Recycled Water	Water Enterprise	2010	2029	1,068,418	1,068,418	44,052	981,262	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,666,888	—
Montecito Fire Protection District									
General Obligation Bonds									
Refinance Existing Obligations	Fire Protection	2011	2020	3,520,000	3,520,000	—	3,520,000	—	—
Montecito Sanitary District (Santa Barbara)									
Certificates of Participation									
To Fund Capital Expenditures	Waste Disposal Enterprise	2007	2037	14,765,000	14,765,000	220,000	14,520,000	—	—
Montecito Water District									
Revenue Bonds									
Maintain System Infrastructure	Water Enterprise	2010	2029	13,360,000	13,360,000	—	13,360,000	—	—
Water System Improvements	Water Enterprise	2004	2012	260,000	260,000	75,000	35,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	12,541,437	—
Monterey Bay Area Insurance Fund									
Other Long-Term Indebtedness									
Fully Fund Reserve Need	Self Insurance	2004	2024	5,150,000	5,150,000	190,000	4,130,000	—	—
Monterey Bay Unified Air Pollution Control District									
Certificates of Participation									
Administration Building	Air Pollution Control	1996	2016	4,880,000	4,880,000	2,440,000	—	—	—
Other Long-Term Indebtedness									
Equipment Capital Lease	Air Pollution Control	2009	2012	36,048	36,048	12,527	5,504	—	—
Equipment Capital Lease	Air Pollution Control	2008	2011	49,274	49,274	13,389	—	—	—
Monterey County Financing Authority									
Certificates of Participation									
Water Project	Financing or Constructing Facilities	2009	2038	32,855,000	32,855,000	550,000	32,305,000	—	—
Monterey Peninsula Regional Park District									
Other Long-Term Indebtedness									
Acquire Property	Recreation and Park	2004	2014	2,400,000	2,400,000	136,742	1,862,283	—	—
Vehicles and Equipment	Recreation and Park	2011	2018	81,394	81,394	2,932	78,462	—	—
State Of California	Recreation and Park	—	—	—	—	—	—	400,000	—
Monterey Peninsula Water Management District									
Certificates of Participation									
Wastewater Reclamation	Water Enterprise	1992	2022	33,900,000	33,900,000	1,400,000	24,100,000	—	—
Monterey Regional Waste Management Authority									
Revenue Bonds									
Waste Disposal	Waste Disposal Enterprise	1998	2013	15,675,000	15,675,000	1,275,000	2,745,000	—	—
Monterey Regional Waste Management District									
Revenue Bonds									
Refunding 1998 Series Bonds	Waste Disposal Enterprise	1998	2013	15,675,000	15,675,000	1,294,991	1,634,253	—	—
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Regional Waste Management District — (continued)									
Waste Disposal	Waste Disposal Enterprise	2009	2014	\$ 1,050,000	\$ 1,050,000	\$ 200,995	\$ 656,286	\$ —	\$ —
Waste Disposal	Waste Disposal Enterprise	2008	2013	1,104,975	1,104,975	225,046	334,396	—	—
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	1,075,000	5,300,000	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	21,167,799	—
Moraga/Orinda Fire Protection District									
Other Long-Term Indebtedness									
Capital Equip&Apparatus Lease	Fire Protection	2007	2010	1,645,423	1,645,423	289,888	—	—	—
Pension Obligation Bonds	Fire Protection	2005	2022	28,435,000	28,435,000	890,000	25,760,000	—	—
Moreno Valley Public Facilities Financing Corporation									
Certificates of Participation									
City Hall/Public Safety	Financing or Constructing Facilities	2011	2022	3,272,000	3,272,000	—	3,272,000	—	—
City Hall/Public Safety	Financing or Constructing Facilities	1997	2022	16,255,000	16,255,000	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	225,000	2,970,000	—	—
Morongo Valley Community Services District									
Other Long-Term Indebtedness									
Purchase Engine 461	Fire Protection	2001	2012	184,451	184,451	22,893	11,862	—	—
Mosquito Fire Protection District									
Other Long-Term Indebtedness									
Purchase of fire truck	Fire Protection	2008	2017	265,586	265,586	50,919	150,280	—	—
Moss Landing County Sanitation District (Monterey)									
Revenue Bonds									
Sewers	Waste Disposal Enterprise	1983	2023	560,000	560,000	18,000	279,250	—	—
Moss Landing Harbor District									
Other Long-Term Indebtedness									
Facilities expansion	Harbor and Port Enterprise	2006	2021	500,000	500,000	—	399,828	—	—
Facilities Impr. Expansion	Harbor and Port Enterprise	2006	2016	750,000	750,000	43,070	577,521	—	—
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	4,651,568	—
Moulton-Niguel Water District									
Improvement No. 7									
General Obligation Bonds									
Plan-of-Work Facilities	Water Enterprise	2003	2019	6,800,450	6,800,450	361,200	4,742,900	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	2003	2012	185,400	185,400	12,600	27,900	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	2003	2019	9,014,550	9,014,550	478,800	6,287,100	—	—
Plan-of-Work Facilities	Water Enterprise	2003	2016	29,523,200	29,523,200	2,195,200	16,777,600	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	2003	2016	16,606,800	16,606,800	1,234,800	9,437,400	—	—
Plan-of-Work Facilities	Water Enterprise	2003	2012	844,600	844,600	57,400	127,100	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Moulton-Niguel Water District — (continued)									
Certificates of Participation									
Construct Sewer Facilities	Waste Disposal Enterprise	2003	2023	\$ 12,069,600	\$ 12,069,600	\$ —	\$ 8,563,200	\$ —	\$ —
Construct Sewer Facilities Construction	Waste Disposal Enterprise	1993	2023	21,636,112	21,636,112	4,802,257	—	—	—
Construction of Plan-of-Work	Water Enterprise	2009	2040	60,000,000	60,000,000	—	60,000,000	—	—
Construction of Plan-of-Work	Water Enterprise	1993	2023	23,439,122	23,439,122	5,202,447	—	—	—
Construction of Plan-of-Work	Water Enterprise	2003	2023	13,075,400	13,075,400	—	9,276,800	—	—
Refunding Debt	Water Enterprise	2010	2017	8,965,000	8,965,000	—	8,965,000	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	18,211,234	—
	Waste Disposal Enterprise	—	—	—	—	—	—	3,221,545	—
Mount San Jacinto Winter Park Corporation									
Certificates of Participation									
Refund Prior COPs	Financing or Constructing Facilities	2005	2025	11,405,000	11,405,000	455,000	9,330,000	—	—
Mountain Community Medical Services District dba Trinity Hospital									
Other Long-Term Indebtedness									
Abbott - Equipment	Hospital Enterprise	2009	2013	67,500	46,884	10,332	27,018	—	—
Datascope - Equipment	Hospital Enterprise	2008	2013	116,830	116,830	23,762	69,306	—	—
Equipment - CT	Hospital Enterprise	2009	2014	262,864	262,864	56,954	201,529	—	—
HFS Referral Fee	Hospital Enterprise	2009	2012	60,000	60,000	30,000	25,000	—	—
Loan to Pay Off Old AP	Hospital Enterprise	2009	2011	1,200,000	1,200,000	601,823	257,286	—	—
Mountain Gate Community Services District									
Other Long-Term Indebtedness									
Purchase Fire Truck	Fire Protection	2007	2017	178,000	178,000	16,834	96,716	—	—
Purchase Ford Fire Truck	Fire Protection	2011	2021	38,420	38,420	—	38,420	—	—
Mountain House Community Services District									
Revenue Bonds									
Finance utility infrastructure	Water Enterprise	2011	2011	5,625,000	5,625,000	—	5,625,000	—	—
Finance utility infrastructure	Waste Disposal Enterprise	2011	2036	4,375,000	4,375,000	—	4,375,000	—	—
Finance Wastewater Facility	Waste Disposal Enterprise	2007	2033	12,955,000	12,955,000	240,000	12,260,000	—	—
Finance Water Treatment Plant	Water Enterprise	2007	2033	11,410,000	11,410,000	230,000	10,750,000	—	—
Other Long-Term Indebtedness									
Finance infrastructure	Water Enterprise	2005	2055	70,803,701	70,803,701	4,536,177	69,509,154	—	—
Finance New Facilities	Local and Regional Planning or Development	2005	2055	118,777,191	118,777,191	—	96,021,184	—	—
Finance new infrastructure	Waste Disposal Enterprise	2005	2055	70,803,701	70,803,701	5,323,434	87,790,933	—	—
Finance New Infrastructure	Local and Regional Planning or Development	2003	2053	177,345,349	177,345,349	—	102,914,437	—	—
Finance new infrastructure	Local and Regional Planning or Development	2003	2053	123,978,417	123,978,417	3,178,660	107,303,050	—	—
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	8,396	79,835	—	—
Mountain View Sanitary District (Contra Costa)									
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 View Sanitary District (Contra Costa) — (continued)									
Microturbine project	Waste Disposal Enterprise	2006	2012	\$ 410,515	\$ 410,515	\$ 62,121	\$ 98,040	\$ —	\$ —
Refinance COP	Waste Disposal Enterprise	2005	2011	2,627,189	2,627,189	275,000	282,189	—	—
Mountain View Shoreline Regional Park Community Revenue Bonds									
North Bay Improvement	Recreation and Park	1996	2021	21,750,000	21,750,000	845,000	13,035,000	—	—
North Bayshore Improvement	Recreation and Park	2001	2016	17,520,000	17,520,000	1,175,000	8,345,000	—	—
Relire 1993 TA Bond	Recreation and Park	2004	2018	19,520,000	19,520,000	1,195,000	11,420,000	—	—
Mountains Recreation and Conservation Authority Other Long-Term Indebtedness									
Equipment Lease	Recreation and Park	2007	2014	655,734	655,734	245,775	434,823	—	—
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	640,000	23,285,000	—	—
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	7,870,000	2,160,000	—	—
Series 2007K	Electric Enterprise	2007	2014	48,305,000	48,305,000	810,000	46,000,000	—	—
Series 2008L	Electric Enterprise	2008	2022	118,865,000	118,865,000	680,000	117,520,000	—	—
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	3,835,000	12,965,000	—	—
Series I Bonds	Electric Enterprise	2001	2018	64,230,000	64,230,000	4,815,000	39,425,000	—	—
Mt. San Jacinto Winter Park Authority Other Long-Term Indebtedness									
Recreation	Recreation and Park	2005	2025	11,405,000	11,405,000	—	—	—	—
Mt. Shasta Fire Protection District Other Long-Term Indebtedness									
Fire Engine Purchase	Fire Protection	2009	2024	425,000	425,000	20,830	383,387	—	—
Purchase of Pickup Truck	Fire Protection	2009	2015	28,894	28,894	4,563	19,252	—	—
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	105,000	2,320,000	—	—
Murphys Fire Protection District Other Long-Term Indebtedness									
Equipment	Fire Protection	1999	2014	197,122	197,122	14,917	69,555	—	—
Equipment	Fire Protection	2010	2015	80,000	80,000	14,623	65,377	—	—
Murphys Sanitary District (Calaveras) Other Long-Term Indebtedness									
Land Purchase	Waste Disposal Enterprise	2009	2024	247,000	247,000	11,387	223,962	—	—
New Diesel Pump	Waste Disposal Enterprise	2007	2013	84,103	84,103	16,845	32,638	—	—
Pond Expansion	Waste Disposal Enterprise	2002	2012	350,000	350,000	41,398	32,358	—	—
Treatment Plant Expansion	Waste Disposal Enterprise	2002	2012	400,000	400,000	47,477	50,018	—	—
Napa County Flood Control and Water Conservation District Other Long-Term Indebtedness									
Flood Protection and Estuary	Flood Control and Water Conservation	1999	2021	34,000,000	34,000,000	1,649,708	18,839,266	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Napa County Flood Control and Water Conservation District — (continued)									
Flood Protection and Estuary	Flood Control and Water Conservation	2003	2028	\$ 17,442,164	\$ 17,442,164	\$ 699,881	\$ 16,059,472	\$ —	\$ —
Napa County Flood Protection and Watershed Authority Revenue Bonds									
Improvement	Financing or Constructing Facilities	2005	2018	29,710,000	29,710,000	2,870,000	23,785,000	—	—
Improvements	Financing or Constructing Facilities	2005	2018	13,655,000	13,655,000	995,000	8,215,000	—	—
Napa County Public Improvement Corporation Certificates of Participation									
Refinance 1996 COP Issue	Financing or Constructing Facilities	2005	2017	13,275,000	13,275,000	1,065,000	7,210,000	—	—
Sheriff/Juvenile Justice Const	Financing or Constructing Facilities	2003	2023	32,350,000	32,350,000	1,480,000	23,380,000	—	—
Napa Sanitation District Revenue Bonds									
Water Reusage	Waste Disposal Enterprise	2009	2029	9,120,000	9,120,000	330,000	8,500,000	—	—
Certificates of Participation Plant Expansion	Waste Disposal Enterprise	2009	2029	26,675,000	26,675,000	1,005,000	25,670,000	—	—
Other Long-Term Indebtedness Pipeline	Waste Disposal Enterprise	2009	2029	182,869	182,869	7,750	166,737	—	—
Pipeline	Waste Disposal Enterprise	2009	2029	1,376,804	1,376,804	58,145	1,253,240	—	—
Sewer Pipeline Rehab Project	Waste Disposal Enterprise	2004	2023	811,238	811,238	43,704	617,995	—	—
National City Joint Powers Financing Authority Revenue Bonds									
Financing Police Facility	Financing or Constructing Facilities	1991	2018	6,950,000	6,950,000	165,000	3,115,000	—	—
Needles Public Financing Authority Revenue Bonds									
Fund Loan to Needles RDA	Financing or Constructing Facilities	1992	2022	1,865,000	1,865,000	65,000	1,260,000	—	—
Certificates of Participation Wastewater Treatment Plant	Financing or Constructing Facilities	1998	2038	3,100,000	3,100,000	50,043	2,579,896	—	—
Needles Public Utility Authority Revenue Bonds									
Purchase Utility Assets	Electric Enterprise	1997	2032	21,145,000	21,145,000	385,000	17,345,000	—	—
Certificates of Participation Purchase Utility Assets	Electric Enterprise	1998	2038	3,100,000	3,100,000	50,043	2,579,894	—	—
Other Long-Term Indebtedness Acquired Utility Enterprise	Electric Enterprise	1997	2032	10,091,047	10,091,047	23,228	9,837,844	—	—
Nevada County Consolidated Fire District Other Long-Term Indebtedness									
1 Engine	Fire Protection	2008	2013	137,870	137,870	25,530	85,151	—	—
Capital Lease	Fire Protection	2001	2016	1,051,593	1,051,593	39,455	497,840	—	—
Purchase 3 New Fire Engines	Fire Protection	2006	2011	1,201,525	1,201,525	185,910	—	—	—
Workers Compensation Debt	Fire Protection	2007	2012	48,592	48,592	12,741	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Nevada Irrigation District									
Revenue Bonds									
Electric Utility 1963	Electric Enterprise	1963	2013	\$ 65,000,000	\$ 65,000,000	\$ 2,374,000	\$ 7,574,000	\$ —	\$ —
Certificates of Participation									
Flume Project	Water Enterprise	2005	2015	8,725,000	8,725,000	895,000	5,820,000	—	—
Refund 93 COP, Improvements	Water Enterprise	2002	2023	15,180,000	15,180,000	935,000	9,135,000	—	—
Other Long-Term Indebtedness									
Water system improvements	Water Enterprise	2008	2033	681,628	681,628	15,000	652,300	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	7,350,201	—
New Jerusalem Drainage District (San Joaquin)									
General Obligation Bonds									
Drainage A	Drainage and Drainage Maintenance	1970	2013	130,000	130,000	1,000	7,000	—	—
Drainage B	Drainage and Drainage Maintenance	1973	2013	451,000	451,000	23,000	21,000	—	—
Drainage C	Drainage and Drainage Maintenance	1974	2014	169,000	169,000	5,000	27,000	—	—
Drainage D	Drainage and Drainage Maintenance	1975	2015	405,000	405,000	14,000	82,000	—	—
Drainage E	Drainage and Drainage Maintenance	1976	2016	175,000	175,000	5,000	41,000	—	—
Newcastle Fire Protection District									
Other Long-Term Indebtedness									
Capital Lease of Equipment	Fire Protection	2005	2014	214,320	214,320	22,344	73,961	—	—
Newcastle Sanitary District (Placer)									
Other Long-Term Indebtedness									
Regionalization engineering	Waste Disposal Enterprise	2010	2051	6,000,000	4,464,982	—	4,464,982	—	—
Newell County Water District									
Time Warrants	Water Enterprise	—	—	—	—	3,260	—	—	—
Newhall County Water District									
Other Long-Term Indebtedness									
Construct new building	Water Enterprise	2009	2029	2,000,000	2,000,000	65,337	1,872,261	—	—
Debt Defeasance	Water Enterprise	2006	2020	9,196,160	9,196,160	1,465,561	5,093,931	—	—
District Project	Water Enterprise	2007	2027	5,500,000	5,500,000	194,913	4,854,117	—	—
Mailing Machine Lease	Water Enterprise	2008	2011	33,196	33,196	5,754	—	—	—
Water Plant Construction	Water Enterprise	2003	2023	4,000,000	4,000,000	256,074	2,329,981	—	—
Newman Drainage District (Stanislaus)									
General Obligation Bonds									
Drainage System Construction	Drainage and Drainage Maintenance	1978	2018	700,000	700,000	25,000	225,000	—	—
Newport Beach Public Facilities Corporation									
Certificates of Participation									
Civic Center Construction A	Financing or Constructing Facilities	2011	2020	20,085,000	20,085,000	—	20,085,000	—	—
Civic Center Construction B	Financing or Constructing Facilities	2011	2041	106,575,000	106,575,000	—	106,575,000	—	—
Finance Library Construction	Financing or Constructing Facilities	1998	2019	7,330,000	7,330,000	3,990,000	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Niland Sanitary District (Imperial) Revenue Bonds Construction of Sewer Plant	Waste Disposal Enterprise	1993	2033	\$ 545,100	\$ 545,100	\$ 20,000	\$ 419,000	\$ —	\$ —
Nipomo Community Services District Revenue Bonds Improve Water System	Water Enterprise	1978	2018	270,000	270,000	24,000	76,000	—	—
Certificates of Participation New Construction	Water Enterprise	2003	2033	4,000,000	4,000,000	90,000	3,420,000	—	—
Other Long-Term Indebtedness Sewer Plant Expansion	Waste Disposal Enterprise	1998	2018	697,367	697,367	34,868	278,949	—	—
Sewer Plant Expansion	Waste Disposal Enterprise	1999	2019	843,605	843,605	42,185	379,620	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	48,000	566,000	—	—
North Central Fire Protection District Other Long-Term Indebtedness Unfunded Liability Obligation	Fire Protection	2010	2025	4,100,000	4,100,000	76,526	4,023,474	—	—
North Coast County Water District Revenue Bonds Capital Improvements	Water Enterprise	2003	2029	8,510,000	8,510,000	255,000	6,655,000	—	—
Lease Obligations	Water Enterprise	—	—	—	—	—	—	—	58,796
North Coast Railroad Authority Other Long-Term Indebtedness Legal Judgments	Transit Enterprise	2002	—	592,048	592,048	33,690	457,737	—	—
Operations Assistance Loan	Transit Enterprise	2005	2010	170,000	170,000	87,927	—	—	—
Payments to vendors	Transit Enterprise	2000	2010	63,675	63,675	7,075	—	—	—
North Coast Unified Air Quality Management District Other Long-Term Indebtedness GASB 45 OPEB	Air Pollution Control	2009	2020	1,325,000	1,325,000	—	1,325,000	—	—
North County Cemetery District Other Long-Term Indebtedness Land Acquisition	Cemetery	2008	2027	2,000,000	2,000,000	68,651	1,818,243	—	—
North County Fire Protection District (Monterey) Other Long-Term Indebtedness CalPERS Side Fund Liability	Fire Protection	2011	2026	3,432,389	3,432,389	—	3,432,389	—	—
North County Fire Protection District (San Diego) Other Long-Term Indebtedness Building	Fire Protection	2011	2030	2,200,000	2,200,000	30,869	2,169,131	—	—
Telephone System	Fire Protection	2009	2014	30,991	30,991	6,641	17,709	—	—
North County Library Authority Special Assessment Act Mark-Roos	Library Services	—	—	—	—	310,000	330,000	—	—
North Dos Palos Water District United States	Water Enterprise	—	—	—	—	—	—	18,565	—
North Kern Water Storage District Revenue Bonds Fund Construction	Water Enterprise	2010	2040	6,500,000	6,500,000	230,000	6,270,000	—	—
North Kern-South Tulare Hospital District Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
North Kern-South Tulare Hospital District — (continued)									
Ins Revenue Bond Series 2010B	Hospital Enterprise	2010	2020	\$ 2,390,000	\$ 2,390,000	\$ —	\$ 2,390,000	\$ —	\$ —
Ins. Revenue Bond Series 2010A	Hospital Enterprise	2010	2025	4,725,000	4,725,000	—	4,725,000	—	—
Refund Series A 1990 A Bonds	Hospital Enterprise	1997	2020	4,110,000	4,110,000	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	355,000	375,000	—	—
Certificates of Participation Refunding 1994 Jail Project	Financing or Constructing Facilities	1998	2025	13,200,000	13,200,000	465,000	—	—	—
North Marin Water District Revenue Bonds									
Improvements	Water Enterprise	1980	2020	457,800	457,800	16,000	209,000	—	—
General Obligation Bonds Improvements	Water Enterprise	1973	2015	320,000	320,000	16,222	41,587	—	—
United States	Water Enterprise	—	—	—	—	—	—	121,707	—
State Of California	Water Enterprise	—	—	—	—	—	—	19,139,059	—
North of the River Municipal Water District Other Long-Term Indebtedness									
Purchase Vehicles, Dump Truck	Water Enterprise	2009	2014	279,000	279,000	54,078	161,392	—	—
North of the River Recreation and Park District Lease Obligations									
	Recreation and Park	—	—	—	—	—	—	—	2,992,317
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	216,678	10,078,322	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	6,252,332	—
North San Diego County Transit District 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	26,889	57,458	—	—
North San Mateo County Sanitation District (San Mateo) State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	3,377,251	—
North Sonoma County Hospital District Certificates of Participation									
To Pay off Note with County	Hospital Enterprise	2008	2033	10,100,000	10,100,000	615,000	8,315,000	—	—
North Tahoe Building Corporation Certificates of Participation									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
North Tahoe Building Corporation — (continued)									
Water System Improvements	Financing or Constructing Facilities	1994	2014	\$ 8,485,000	\$ 8,485,000	\$ 615,000	\$ 1,965,000	\$ —	\$ —
Other Long-Term Indebtedness									
Water System Improvements	Financing or Constructing Facilities	2010	2026	4,500,000	4,500,000	—	4,500,000	—	—
North Tahoe Fire Protection District									
Other Long-Term Indebtedness									
Purchase Buildup On Fire Truck	Fire Protection	2008	2012	233,798	233,798	49,261	51,416	—	—
Purchase of Ambulance MB	Ambulance Service	2010	2014	93,682	93,682	17,558	57,358	—	—
North Tahoe Public Utility District									
Other Long-Term Indebtedness									
Capital Lease Liability	Waste Disposal Enterprise	2006	2013	287,567	287,567	73,168	162,004	—	—
Water System Improvement	Water Enterprise	2011	2026	4,054,064	4,054,064	—	4,054,064	—	—
Water System Improvements	Water Enterprise	2003	2014	6,025,000	6,025,000	615,000	1,965,000	—	—
North Yuba Water District									
Other Long-Term Indebtedness									
Engineering Studies - P	Water Enterprise	2001	2003	91,188	91,188	2,860	—	—	—
Forbstown Ditch Loan	Water Enterprise	2005	2025	83,005	83,005	—	96,994	—	—
Gunite Canal - I	Water Enterprise	1992	2010	164,176	164,176	—	197,352	—	—
Gunite Canal - P	Water Enterprise	1992	2010	239,539	239,539	—	239,539	—	—
Rackerby Improvement	Water Enterprise	1978	2018	145,300	145,300	5,809	48,677	—	—
Water tank loan	Water Enterprise	2011	2026	1,200,000	1,200,000	—	1,200,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	327,734	—
Northeast Willows Community Service District									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	6,000	406,102	—	—
Northern California Gas Authority No. 1									
Revenue Bonds									
Purchase Project	Electric Enterprise	2007	2027	757,055,000	757,055,000	23,465,000	431,000,000	—	—
Northern California Municipal Power Corporation No. 2									
Other Long-Term Indebtedness									
Advances From Agency	Electric Enterprise	1968	2032	39,608,039	39,608,039	354,646	6,438,542	—	—
Northern California Municipal Power Corporation No. 3									
Other Long-Term Indebtedness									
Advances From Agency	Electric Enterprise	1968	2032	222,171,462	222,171,462	1,589,508	50,356,042	—	—
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	88,125,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	1998	2032	354,575,000	354,575,000	4,935,000	88,355,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	1992	2023	195,610,000	195,610,000	—	36,770,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	1993	2025	470,450,000	470,450,000	27,560,000	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Northern California Power Agency — (continued)									
Refunding of Prior Debt Issue	Electric Enterprise	2010	2026	\$ 164,405,000	\$ 164,405,000	\$ —	\$ 164,405,000	\$ —	\$ —
Refunding of PY Debt Issue	Electric Enterprise	2008	2024	137,510,000	137,510,000	8,880,000	126,980,000	—	—
Northern Inyo County Local Hospital District									
Revenue Bonds									
Expansion and Renovation Hospital Building	Hospital Enterprise	1999	2028	8,000,000	8,000,000	220,000	6,485,000	—	—
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	35,000	—	—	—
Plant Expansion and Remodel	Hospital Enterprise	2005	2035	15,035,000	15,035,000	180,000	14,480,000	—	—
Other Long-Term Indebtedness									
Purchase of Laundry Equipment	Hospital Enterprise	2008	2013	485,348	485,348	99,148	166,027	—	—
Purchase Radiology Equipment	Hospital Enterprise	2008	2013	3,348,470	3,348,470	654,039	1,765,226	—	—
Northshore Fire Protection District									
Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2006	2012	125,483	125,483	26,175	23,818	—	—
New District Office	Fire Protection	2000	2010	125,893	125,893	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	455,000	8,910,000	—	—
Refinancing of Loan to City	Financing or Constructing Facilities	1999	2029	10,210,000	10,210,000	260,000	7,860,000	—	—
Novato Fire Protection District									
Other Long-Term Indebtedness									
Purchase of 3 Command Vehicles	Fire Protection	2008	2015	372,249	372,249	50,802	224,854	—	—
Purchase of Office Building	Fire Protection	2003	2013	2,700,000	2,700,000	64,748	2,266,315	—	—
Purchase of Two Ambulances	Fire Protection	2007	2011	298,237	298,237	62,551	32,253	—	—
Purchase of two Type I Engines	Fire Protection	2007	2016	856,593	856,593	81,486	514,080	—	—
Purchase of Water Tender	Fire Protection	2008	2017	193,511	193,511	17,390	132,238	—	—
Novato Sanitary District (Marin)									
Other Long-Term Indebtedness									
Finance Construction State Of California	Waste Disposal Enterprise	2006	2011	30,000,000	30,000,000	5,233,207	—	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	81,329,083	—
Noyo Harbor District									
Other Long-Term Indebtedness									
Harbor and Port State Of California	Harbor and Port Enterprise	1969	2016	25,000	25,000	1,360	9,376	—	—
	Harbor and Port Enterprise	—	—	—	—	—	—	230,961	—
Oak Valley Hospital District									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Oak Valley Hospital District — (continued)									
Revenue Bonds									
Cons. & Equip. Expansion Proj.	Hospital Enterprise	2004	2034	\$ 18,000,000	\$ 18,000,000	\$ 385,000	\$ 16,885,000	\$ —	\$ —
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	285,000	36,120,000	—	—
Oakdale Fire Protection District									
Other Long-Term Indebtedness									
Construction Costs	Fire Protection	2000	2018	10,182	10,182	820	2,760	—	—
Fire Truck (Engine)	Fire Protection	2004	2011	416,790	416,790	65,229	275	—	—
Oakdale Irrigation District									
Certificates of Participation									
Water Facilities Project	Water Enterprise	2009	2039	32,145,000	32,145,000	530,000	31,615,000	—	—
Oakland-Alameda County Coliseum Authority									
Revenue Bonds									
Arena Remodel	Financing or Constructing Facilities	1996	2026	140,000,000	140,000,000	5,560,000	100,195,000	—	—
Stadium Remodel	Financing or Constructing Facilities	2000	2025	201,300,000	201,300,000	7,100,000	144,900,000	—	—
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	130,000	—	—
Other Long-Term Indebtedness									
State Water	Water Enterprise	1993	2013	703,205	703,205	53,474	115,819	—	—
Oceanside Building Authority District									
Certificates of Participation									
Acquire/Improve Police/Library	Financing or Constructing Facilities	1998	2022	10,750,000	10,750,000	400,000	7,570,000	—	—
Oceanside Public Financing Authority									
Certificates of Participation									
Refinance	Financing or Constructing Facilities	2008	2028	10,540,000	10,540,000	360,000	9,710,000	—	—
Refinance	Financing or Constructing Facilities	2003	2021	15,855,000	15,855,000	1,045,000	7,120,000	—	—
Refinance	Financing or Constructing Facilities	2003	2023	25,185,000	25,185,000	1,245,000	16,580,000	—	—
Refinance	Financing or Constructing Facilities	2003	2021	11,080,000	11,080,000	565,000	7,100,000	—	—
Oceanside Small Craft Harbor District									
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	2,766,644	—
Ojai Valley Sanitary District (Ventura)									
Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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) — (continued)									
Refunding Revenue Bond	Waste Disposal Enterprise	2003	2023	\$ 6,290,000	\$ 6,290,000	\$ 250,000	\$ 4,300,000	\$ —	\$ —
Certificates of Participation Collection Systems Projects	Waste Disposal Enterprise	2007	2037	7,310,000	7,310,000	140,000	6,905,000	—	—
Olancha Community Services District									
Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2009	2014	45,561	45,561	7,996	27,027	—	—
Truck	Fire Protection	2008	2011	66,876	66,876	21,296	—	—	—
Olivehurst Public Utility District									
Certificates of Participation									
Water Services	Water Enterprise	1994	2034	902,000	902,000	—	—	—	—
Other Long-Term Indebtedness									
Water Services	Water Enterprise	2002	2042	623,000	623,000	8,365	560,124	—	—
Water Services - USDA Loan 1	Water Enterprise	1994	2034	902,000	902,000	16,000	709,000	—	—
Special Assessment Act									
Mello-Roos	Water Enterprise	—	—	—	—	160,000	7,155,000	—	—
Mello-Roos	Waste Disposal Enterprise	—	—	—	—	20,000	3,215,000	—	—
Olivenhain Municipal Water District									
Revenue Bonds									
Construct Treatment Plan	Water Enterprise	2006	2026	38,940,000	38,940,000	1,290,000	31,995,000	—	—
WTP Improvements	Water Enterprise	2009	2039	19,175,000	19,175,000	345,000	18,540,000	—	—
Certificates of Participation									
Construct Recycled Water System	Water Enterprise	2002	2022	13,950,000	13,950,000	8,400,000	—	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	645,000	16,150,000	—	—
Orange County Fire Authority									
Other Long-Term Indebtedness									
Purchase 2 Helicopters/Equip	Fire Protection	2008	2019	21,515,238	21,515,238	1,911,912	16,866,359	—	—
Orange County Public Facilities Corporation									
Certificates of Participation									
Civic Center Parking Refund	Financing or Constructing Facilities	1991	2018	150,993,790	150,993,790	693,940	4,063,528	—	—
Orange County Public Financing Authority									
Revenue Bonds									
2006 Lease Rev Bond	Financing or Constructing Facilities	2006	2018	32,700,000	32,700,000	2,900,000	24,335,000	—	—
Cogen									
Refund 1988 COP	Financing or Constructing Facilities	1997	2013	77,300,000	77,300,000	5,950,000	19,980,000	—	—
Refund 92 Juvenile Justice Ctr	Financing or Constructing Facilities	2002	2019	80,285,000	80,285,000	4,520,000	44,825,000	—	—
Refund 96 COP	Financing or Constructing Facilities	2005	2017	419,755,000	419,755,000	51,570,000	178,315,000	—	—
Orange County Sanitation District									
Revenue Bonds									
Construction	Waste Disposal Enterprise	2010	2044	157,000,000	157,000,000	—	157,000,000	—	—
Construction	Waste Disposal Enterprise	2010	2040	80,000,000	80,000,000	—	80,000,000	—	—
Certificates of Participation									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 — (continued)									
Advance Refund Previous COPs	Waste Disposal Enterprise	2000	2030	\$ 218,600,000	\$ 218,600,000	\$ 900,000	\$ 194,000,000	\$ —	\$ —
Construction	Waste Disposal Enterprise	2009	2038	200,000,000	200,000,000	3,175,000	194,595,000	—	—
Construction	Waste Disposal Enterprise	2007	2037	300,000,000	300,000,000	5,305,000	284,825,000	—	—
Construction	Waste Disposal Enterprise	2003	2033	280,000,000	280,000,000	—	191,500,000	—	—
Refunding COP 2009B	Waste Disposal Enterprise	2010	2011	154,665,000	154,665,000	—	154,665,000	—	—
Refunding COP 1992	Waste Disposal Enterprise	2008	2013	77,165,000	77,165,000	15,895,000	30,535,000	—	—
Refunding COP 1993	Waste Disposal Enterprise	2008	2016	27,800,000	27,800,000	415,000	26,975,000	—	—
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	205,000	93,060,000	—	—
Orange County Sanitation District Financing Corporation									
Revenue Bonds									
Construction	Financing or Constructing Facilities	2010	2044	157,000,000	157,000,000	—	157,000,000	—	—
Construction	Financing or Constructing Facilities	2010	2040	80,000,000	80,000,000	—	80,000,000	—	—
Construction	Waste Disposal Enterprise	2010	2040	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	194,000,000	—	—
Construction	Financing or Constructing Facilities	2007	2037	300,000,000	300,000,000	5,305,000	284,825,000	—	—
Construction	Financing or Constructing Facilities	2009	2038	200,000,000	200,000,000	3,175,000	194,595,000	—	—
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	15,895,000	30,535,000	—	—
Refunding COP 1993	Financing or Constructing Facilities	2008	2016	27,800,000	27,800,000	415,000	26,975,000	—	—
Refunding COP 2008C	Waste Disposal Enterprise	2009	2010	165,865,000	165,865,000	165,865,000	—	—	—
Refunding COP 2009B	Financing or Constructing Facilities	2010	2011	154,665,000	154,665,000	—	154,665,000	—	—
Refunding portion of COP 2003	Financing or Constructing Facilities	2007	2030	95,180,000	95,180,000	205,000	93,060,000	—	—
Orange County Transportation Authority									
Other Long-Term Indebtedness									
Capital Lease - Anaheim	Transit Enterprise	2007	2012	5,174,717	5,174,717	1,064,970	1,393,006	—	—
Capital Lease - Garden Grove	Transit Enterprise	2007	—	5,232,701	5,232,701	1,076,904	1,408,614	—	—
Capital Lease-Santa Ana	Transit Enterprise	2006	2011	6,534,274	6,534,274	1,418,273	—	—	—
Orange County Water District									
Certificates of Participation									
Capital Improvements	Water Enterprise	2005	2024	76,765,000	76,765,000	—	33,210,000	—	—
Capital Improvements	Water Enterprise	2003	2034	129,815,000	129,815,000	—	129,815,000	—	—
Defease 2008A	Water Enterprise	2009	2042	130,080,000	130,080,000	470,000	129,610,000	—	—
Finance Capital Improvement	Water Enterprise	2003	2034	145,060,000	145,060,000	1,175,000	63,170,000	—	—
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
Finance Current Operations	Water Enterprise	2001	2010	\$ 45,000,000	\$ 15,050,000	\$ —	\$ 15,050,000	\$ —	\$ —
State Of California	Water Enterprise	—	—	—	—	—	—	118,439,002	—
Orange Cove Irrigation District									
Certificates of Participation									
Rehabilitate Water Systems	Water Enterprise	2009	2017	10,575,000	10,575,000	1,165,000	9,410,000	—	—
Other Long-Term Indebtedness									
Financed 9(d) contract	Water Enterprise	2010	2014	7,667,888	7,667,888	—	7,667,888	—	—
Orangevale Recreation and Park District									
Certificates of Participation									
Refunding 1992 Certificates	Recreation and Park	1996	2012	4,725,000	4,725,000	365,000	780,000	—	—
Other Long-Term Indebtedness									
Construction Lease	Recreation and Park	2000	2022	800,000	800,000	43,018	639,724	—	—
Orchard Dale Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	112,129	—
Orick Community Services District									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	1,300	34,731	—	—
United States									
State Of California	Water Enterprise	—	—	—	—	—	—	5,274	—
State Of California	Water Enterprise	—	—	—	—	—	—	97,464	—
Orland-Artois Water District									
United States	Water Enterprise	—	—	—	—	—	—	12,720,145	—
Orleans Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	73,150	—
Orosi Public Utility District									
Revenue Bonds									
Sewer	Waste Disposal Enterprise	1981	2020	474,000	474,000	17,000	202,000	—	—
Acquisition/Construction									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	1,000	18,300	—	—
Otay Water District									
Revenue Bonds									
Water Distribution System	Water Enterprise	2010	2041	36,355,000	36,355,000	—	36,355,000	—	—
Water Distribution System	Water Enterprise	2010	2026	13,840,000	13,840,000	—	13,840,000	—	—
General Obligation Bonds									
Water Distribution System	Water Enterprise	2010	2023	7,780,000	7,780,000	520,000	7,260,000	—	—
Certificates of Participation									
Capital Improvements	Water Enterprise	2004	2024	12,270,000	12,270,000	545,000	9,245,000	—	—
Capital Improvements	Water Enterprise	1996	2027	15,400,000	15,400,000	400,000	11,300,000	—	—
Capital Improvements-2007	Water Enterprise	2007	2037	42,000,000	42,000,000	850,000	39,550,000	—	—
Other Long-Term Indebtedness									
System Improvements	Water Enterprise	1990	2011	5,000,000	5,000,000	353,734	6,010	—	—
Oxnard Harbor District									
Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Oxnard Harbor District — (continued)									
Construction and Improvements	Harbor and Port Enterprise	2004	2021	\$ 13,720,000	\$ 13,720,000	\$ 940,000	\$ 10,475,000	\$ —	\$ —
Construction and Improvements	Harbor and Port Enterprise	2000	2014	11,180,000	11,180,000	2,355,000	4,250,000	—	—
Construction and Improvements	Harbor and Port Enterprise	1999	2019	10,820,000	10,820,000	—	10,820,000	—	—
Pacheco Water District									
Other Long-Term Indebtedness									
Capital Construction	Water Enterprise	2005	2015	130,969	130,969	75,769	—	—	—
Conservation	Water Enterprise	2007	2015	1,804,813	1,804,813	100,235	1,144,662	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	467,862	—
Pacific Reefs Water District									
Other Long-Term Indebtedness									
Repave Pacific Reefs Road	Water Enterprise	2010	2013	8,500	8,500	6,125	—	—	—
Padre Dam Municipal Water District									
Certificates of Participation									
Campsite Expansion	Recreation and Park	2004	2014	5,872,436	5,872,436	250,000	4,657,205	—	—
Water Recycle Plant Expansion	Waste Disposal Enterprise	1996	2022	—	—	—	(124,126)	—	—
Water System Infrastructure	Water Enterprise	2009	2040	53,695,000	53,695,000	465,000	56,394,762	—	—
Other Long-Term Indebtedness									
Automated Meter Reading Proj	Water Enterprise	2009	2019	5,604,125	5,604,125	464,229	4,915,498	—	—
Park Cabins Loan	Recreation and Park	2010	2025	1,415,000	1,415,000	—	1,415,000	—	—
Reclamation and Sewer	Waste Disposal Enterprise	1997	2017	10,173,515	10,173,515	568,320	3,798,950	—	—
Water Facilities Construction	Water Enterprise	1996	2002	5,000,000	5,000,000	221,414	3,790,537	—	—
Water Reclamation Plant	Water Enterprise	1998	2016	5,000,000	5,000,000	290,051	1,636,063	—	—
Pajaro County Sanitation District (Monterey)									
Revenue Bonds									
Sewer Improvements	Waste Disposal Enterprise	1981	2020	591,400	591,400	21,000	248,000	—	—
Pajaro Valley Fire Protection District									
Other Long-Term Indebtedness									
Constr New Fire Station	Fire Protection	2004	2019	730,000	730,000	44,852	470,194	—	—
Pajaro Valley Water Management Agency									
Certificates of Participation									
Conservation Water Project	Flood Control and Water Conservation	1999	2029	19,725,000	19,725,000	490,000	15,250,000	—	—
Other Long-Term Indebtedness									
Conservatio Water Project	Flood Control and Water Conservation	2008	2039	30,431,111	30,431,111	—	23,889,810	—	—
Conservation Water Project	Flood Control and Water Conservation	2006	2028	5,000,000	3,511,446	147,170	3,011,244	—	—
Conservation Water Project	Flood Control and Water Conservation	2004	2024	6,420,000	6,214,989	285,446	4,493,823	—	—
Conservation Water Project	Flood Control and Water Conservation	2003	2023	11,650,000	11,650,000	540,042	7,738,418	—	—
Water augmentation settlements	Flood Control and Water Conservation	2009	2012	10,189,416	10,189,416	3,121,396	2,419,677	—	—
Pajaro/Sunny Mesa Community Services District									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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/Sunny Mesa Community Services District — (continued)										
VFGA General Obligation Bonds	Public Water Improvements	Water Enterprise	2007	2022	\$ 4,715,000	\$ 4,715,000	\$ 20,000	\$ 4,685,000	\$ —	\$ —
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	1994	2026	595,000	595,000	16,000	429,000	—	—
	Improvements	Water Enterprise	2007	2026	520,000	520,000	20,000	455,000	—	—
	Vehicle	Water Enterprise	2010	2015	16,650	16,650	589	16,061	—	—
	Vehicle	Water Enterprise	2009	2015	22,300	22,300	3,753	11,637	—	—
	Well Drilling Project	Water Enterprise	2009	2014	36,000	36,000	25,679	—	—	—
Palm Drive Health Care District										
Revenue Bonds	Purchase of PPE & Renovations	Hospital Enterprise	2005	2024	9,800,000	9,800,000	280,000	8,230,000	—	—
General Obligation Bonds	Hospital	Hospital Enterprise	2001	2032	5,900,000	5,900,000	130,000	5,120,000	—	—
Certificates of Participation	Purchase of PPE & Renovations	Hospital Enterprise	2010	2035	11,000,000	11,000,000	150,000	10,850,000	—	—
Other Long-Term Indebtedness	Operations	Hospital Enterprise	2007	2014	342,112	342,112	57,581	99,112	—	—
Palm Ranch Irrigation District										
Other Long-Term Indebtedness	Arsenic Abatement	Water Enterprise	2008	2028	1,200,000	1,200,000	41,579	1,080,579	—	—
	System Improvements	Water Enterprise	1977	2017	451,666	451,666	49,614	154,451	—	—
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	342,880	2,097,748	—	—
Palmdale Civic Authority										
Revenue Bonds	Finance Redevelopment	Financing or Constructing Facilities	1994	2034	45,069,167	45,069,167	185,000	882,575	—	—
	Finance Redevelopment	Financing or Constructing Facilities	1993	2023	24,362,776	24,362,776	660,000	—	—	—
	Refinance Refunding COP	Financing or Constructing Facilities	1997	2015	10,890,000	10,890,000	690,000	4,055,000	—	—
	Refund 1993 Bonds	Financing or Constructing Facilities	2003	2025	19,220,000	19,220,000	115,000	16,075,000	—	—
	Refund 2003 Agency BAN	Financing or Constructing Facilities	2009	2027	6,380,000	6,380,000	90,000	6,290,000	—	—
Certificates of Participation	Courthouse and City Hall	Financing or Constructing Facilities	1999	2029	12,310,000	12,310,000	315,000	9,705,000	—	—
	Finance Land Acquisition	Financing or Constructing Facilities	2007	2037	19,960,000	19,960,000	300,000	18,870,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
Finance Parks and Streets	Financing or Constructing Facilities	2002	2032	\$ 43,215,000	\$ 43,215,000	\$ 420,000	\$ 41,515,000	\$ —	\$ —
Finance Street Signals/Improve	Financing or Constructing Facilities	2004	2024	13,455,000	13,455,000	560,000	10,360,000	—	—
Palmdale Water District									
Certificates of Participation									
Construction of Littlerock Dam	Water Enterprise	1998	2023	21,925,000	21,925,000	770,000	14,145,000	—	—
Improve Water Facilities	Water Enterprise	2004	2034	38,285,000	38,285,000	355,000	36,310,000	—	—
Palmer Creek Community Services District									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	6,000	318,500	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	11,646	—
Palo Alto Public Improvement Corporation									
Certificates of Participation									
Civic Center Refinancing	Financing or Constructing Facilities	2002	2012	3,500,000	3,500,000	390,000	405,000	—	—
Downtown Parking Improvements	Financing or Constructing Facilities	2002	2022	3,555,000	3,555,000	110,000	1,800,000	—	—
Golf Course Improvements	Financing or Constructing Facilities	1998	2018	7,750,000	7,750,000	370,000	3,690,000	—	—
Palo Verde Cemetery District									
Revenue Bonds									
Cemetry Expansion	Cemetery	1999	2019	640,000	640,000	15,000	520,000	—	—
Palo Verde County Water District									
Revenue Bonds									
Water System Construction	Water Enterprise	1982	2018	385,000	385,000	7,600	139,600	—	—
Palo Verde Irrigation District									
Other Long-Term Indebtedness									
120M Caterpillar Motor Grader	Water Enterprise	2009	2013	203,297	203,297	24,304	135,573	—	—
2008 JD Excavator 350DLC	Water Enterprise	2009	2012	371,948	371,948	87,295	144,194	—	—
CAT 420D Backhoe	Water Enterprise	2006	2010	109,864	109,864	33,583	—	—	—
OPEB	Water Enterprise	1992	2042	2,099,794	2,099,794	1,379	2,463,033	—	—
Palo Verde Valley Hospital District									
Other Long-Term Indebtedness									
Finance Equipment	Hospital Enterprise	2010	2016	750,000	750,000	63,144	686,856	—	—
Finance Purchase of IV Pumps	Hospital Enterprise	2007	2012	143,816	143,816	52,035	53,337	—	—
Lease Ultrasound Equipment	Hospital Enterprise	2010	2015	25,474	25,474	—	25,474	—	—
Loan	Hospital Enterprise	2008	2028	500,000	500,000	250,000	—	—	—
Mortgage	Hospital Enterprise	1979	2019	1,758,000	1,758,000	248,787	802,435	—	—
Palomar Pomerado Hospital District									
Revenue Bonds									
Insured Refunding Bonds	Hospital Enterprise	1999	2014	66,700,000	66,700,000	6,370,000	29,105,000	—	—
General Obligation Bonds									
New Hospital Construction	Hospital Enterprise	2010	2040	64,916,679	64,916,679	—	64,916,679	—	—
New Hospital Construction	Hospital Enterprise	2009	2038	110,000,000	110,000,000	—	110,000,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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)									
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	1,025,000	65,515,000	—	—
Certificates of Participation									
New Hospital Construction	Hospital Enterprise	2010	2042	163,365,000	163,365,000	—	163,365,000	—	—
New Hospital Construction	Hospital Enterprise	2009	2039	233,340,000	233,340,000	—	233,340,000	—	—
New Hospital Construction	Hospital Enterprise	2006	2036	180,000,000	180,000,000	—	172,000,000	—	—
Palos Verdes Library District									
General Obligation Bonds									
Addition and Renovation	Library Services	1998	2016	14,230,000	14,230,000	895,000	6,520,000	—	—
Panoche Drainage District (Fresno)									
Other Long-Term Indebtedness									
Ag Drain loans	Drainage and Drainage Maintenance	2005	2018	1,820,678	1,820,678	133,040	1,185,938	—	—
Ag Drain Loans	Drainage and Drainage Maintenance	2007	2020	4,000,000	1,293,026	182,015	1,683,571	—	—
Panoche Water District									
Other Long-Term Indebtedness									
Intertie Project	Water Enterprise	2005	2015	1,221,332	1,221,332	692,863	—	—	—
Operating	Water Enterprise	2010	2015	100,832	100,832	—	100,832	—	—
Operating Capital	Water Enterprise	2010	2015	4,000,000	4,000,000	250,000	3,750,000	—	—
Water Resources	Water Enterprise	1998	2018	5,600,000	4,227,644	216,182	1,944,337	—	—
Well Pumping	Water Enterprise	2009	2020	1,000,000	500,000	—	632,000	—	—
Paradise Irrigation District									
General Obligation Bonds									
Magalia-By-Pass Pipeline	Water Enterprise	2007	2027	2,000,000	2,000,000	80,468	1,765,043	—	—
Refinance	Water Enterprise	2011	2014	1,685,300	1,685,300	—	1,685,300	—	—
Refinance, Debt Consolidation	Water Enterprise	2001	2014	9,855,000	9,855,000	3,460,000	—	—	—
SCADA, Bille Rd, Corp Yard	Water Enterprise	2008	2028	3,460,000	3,460,000	115,661	3,180,517	—	—
Certificates of Participation									
Meter Replacement @ AMR System	Water Enterprise	2010	2025	5,720,000	5,720,000	80,000	5,640,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,428,012	—
Parking Authority of the City of Hawthorne									
Special Assessment Act									
Mello-Roos	Financing or Constructing Facilities	—	—	—	—	445,000	6,020,000	—	—
Parking Authority of the City of Santa Monica									
Revenue Bonds									
Refund Lease Revenue Bonds	Parking	2002	2017	10,480,000	10,480,000	845,000	5,865,000	—	—
Parlier Cemetery District									
Other Long-Term Indebtedness									
Equipment purchase	Cemetery	2008	2012	10,649	10,649	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	1,365,000	12,275,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Pasadena Civic Improvement Corporation — (continued) 93 Ref and CIP	Financing or Constructing Facilities	1993	2018	\$ 79,835,000	\$ 79,835,000	\$ 4,700,000	\$ 15,700,000	\$ —	\$ —
Other Long-Term Indebtedness Marriott Pkg Structure	Financing or Constructing Facilities	1999	2019	2,600,000	2,600,000	131,231	1,421,523	—	—
Pasadena Public Financing Authority Revenue Bonds									
Finance Building Improvements	Financing or Constructing Facilities	2006	2024	47,300,000	47,300,000	2,300,000	38,400,000	—	—
Refund 2000 Paseo Revenue Bond	Financing or Constructing Facilities	2008	2038	28,800,000	28,800,000	500,000	27,500,000	—	—
Certificates of Participation 2008C Refund	Financing or Constructing Facilities	2008	2038	71,450,000	71,450,000	1,325,000	66,360,000	—	—
2003COP-City Hall Refund of 1992 COP	Financing or Constructing Facilities	2001	2011	21,210,000	21,210,000	2,525,000	—	—	—
Refund Refunding COP 2004A&B	Financing or Constructing Facilities	2008	2019	27,650,000	27,650,000	2,365,000	22,310,000	—	—
Other Long-Term Indebtedness Finance Land Purchase	Financing or Constructing Facilities	2001	2021	4,000,000	4,000,000	226,100	2,028,318	—	—
Paskenta Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	54,624	—
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	185,000	1,585,000	—	—
Pauma Valley Community Services District Other Long-Term Indebtedness Treatment Plant	Waste Disposal Enterprise	2007	2019	600,000	600,000	44,149	434,716	—	—
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	85,292	2,665,044	—	—
Penryn Fire Protection District Other Long-Term Indebtedness Fire Engine	Fire Protection	2009	2020	285,047	285,047	15,311	155,188	—	—
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	67,165	453,943	—	—
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	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
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	\$ 75,000	\$ —	\$ —
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	23,466	—	—
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	165,000	4,845,000	—	—
Provide Loans to RDA	Financing or Constructing Facilities	2002	2031	3,235,000	3,235,000	70,000	2,735,000	—	—
Provide Loans to RDA	Financing or Constructing Facilities	2009	2036	5,490,000	5,490,000	65,000	5,425,000	—	—
Refund Bonds	Financing or Constructing Facilities	2001	2031	10,745,000	10,745,000	225,000	8,830,000	—	—
Refund Bonds	Financing or Constructing Facilities	2001	2031	1,280,000	1,280,000	30,000	1,250,000	—	—
Refunding of the 1992B Bonds	Financing or Constructing Facilities	2002	2031	6,335,000	6,335,000	145,000	5,280,000	—	—
Refunding of the 1992C Bonds	Financing or Constructing Facilities	2002	2031	3,505,000	3,505,000	85,000	2,920,000	—	—
To acquire bonds	Financing or Constructing Facilities	2007	2036	1,865,000	1,865,000	910,000	—	—	—
To Acquire Bonds	Financing or Constructing Facilities	2003	2033	12,380,000	12,380,000	100,000	11,885,000	—	—
To Acquire Bonds	Financing or Constructing Facilities	2006	2036	31,005,000	31,005,000	480,000	29,720,000	—	—
To acquire bonds	Financing or Constructing Facilities	2008	2039	14,630,000	14,630,000	75,000	14,375,000	—	—
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	2009	2038	4,055,000	4,055,000	65,000	3,925,000	—	—
To acquire bonds	Financing or Constructing Facilities	2009	2040	7,605,000	7,605,000	65,000	7,475,000	—	—
To acquire bonds.	Financing or Constructing Facilities	2008	2039	4,375,000	4,375,000	—	4,375,000	—	—
To Acquire Bonds	Financing or Constructing Facilities	2005	2034	8,955,000	8,955,000	45,000	8,840,000	—	—
To aquire bonds	Financing or Constructing Facilities	2007	2036	11,895,000	11,895,000	1,015,000	9,735,000	—	—
To Provide RDA Housing Loan	Financing or Constructing Facilities	2010	2041	7,180,000	7,180,000	50,000	7,130,000	—	—
Petaluma Health Care District Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Petaluma Health Care District — (continued) Lease	Health	2006	2011	\$ 36,200	\$ 36,200	\$ 6,637	\$ —	\$ —	\$ —
Phelan Pinon Hill Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	2,810,444	—
Pico Rivera Water Authority Revenue Bonds									
Acquire Water Facility	Water Enterprise	1999	2029	23,460,000	23,460,000	570,000	18,380,000	—	—
Advance Money to RDA	Water Enterprise	2001	2032	40,710,000	40,710,000	1,010,000	33,225,000	—	—
Pioneers Memorial Hospital District General Obligation Bonds									
Capital Improvement Project	Hospital Enterprise	1994	2024	24,000,000	24,000,000	125,000	2,455,000	—	—
Capital Improvement Project	Hospital Enterprise	1998	2024	19,990,000	19,990,000	755,000	15,560,000	—	—
Other Long-Term Indebtedness									
capital improvement project	Hospital Enterprise	2010	2018	2,900,000	2,900,000	31,604	2,868,396	—	—
Earthquake Insurance to 12/04	Hospital Enterprise	2003	2010	345,421	345,421	95,616	—	—	—
Energy Efficiency Loan	Hospital Enterprise	2009	2018	1,591,994	1,591,994	138,579	1,216,136	—	—
Finance MRI Bldg and Equipment	Hospital Enterprise	2008	2013	2,019,411	2,019,411	403,369	813,771	—	—
Finance X-ray equipment	Hospital Enterprise	2006	2009	771,150	771,150	199,293	214,393	—	—
Purchase Ddr. Rocamora Bldg	Hospital Enterprise	2008	2013	163,000	163,000	33,767	56,330	—	—
X Ray Equipment	Hospital Enterprise	2008	2013	3,600,000	3,600,000	725,155	1,327,789	—	—
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	4,485,000	—	—
Pittsburg Unified School District Financing Corporation Certificates of Participation									
Financing	Financing or Constructing Facilities	1998	2025	11,720,000	11,720,000	—	8,695,000	—	—
Financing	Financing or Constructing Facilities	2001	2017	3,000,000	3,000,000	—	1,730,000	—	—
Financing	Financing or Constructing Facilities	2009	2030	30,000,000	30,000,000	—	30,000,000	—	—
Pixley Irrigation District Other Long-Term Indebtedness									
Line of credit	Water Enterprise	2004	2017	856,160	856,160	71,856	259,481	—	—
Pixley Public Utility District United States	Waste Disposal Enterprise	—	—	—	—	—	—	2,186,961	—
Placentia Library District Other Long-Term Indebtedness									
Equipment Lease	Library Services	2001	2014	289,535	289,535	24,808	66,634	—	—
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	535,000	9,270,000	—	—
Funding South Placer Justice	Financing or Constructing Facilities	2007	2027	34,850,000	34,850,000	1,275,000	31,145,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Placer County Water Agency									
Revenue Bonds									
Electric Utility	Electric Enterprise	1963	2013	\$ 140,000,000	\$ 140,000,000	\$ 4,455,000	\$ 9,775,000	\$ —	\$ —
Certificates of Participation									
Water Utility 1999	Water Enterprise	1999	2029	32,255,000	32,255,000	595,000	1,285,000	—	—
Water Utility 2003	Water Enterprise	2003	2023	15,515,000	15,515,000	640,000	11,230,000	—	—
Water Utility 2007	Water Enterprise	2007	2022	33,580,000	33,580,000	630,000	31,905,000	—	—
Water Utility 2008	Water Enterprise	2008	2029	40,385,000	40,385,000	520,000	39,340,000	—	—
Special Assessment Act									
Mello-Roos	Water Enterprise	—	—	—	—	5,968	8,821	—	—
Time Warrants	Water Enterprise	—	—	—	—	11,894	42,986	—	—
United States	Water Enterprise	—	—	—	—	—	—	111,057	—
State Of California	Water Enterprise	—	—	—	—	—	—	19,583,232	—
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	170,000	4,665,000	—	—
Planada Community Services District									
Other Long-Term Indebtedness									
Land Purchase	Waste Disposal Enterprise	2010	2013	750,000	750,000	—	750,000	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	137,443	—
Pleasant Hill Recreation and Park District									
General Obligation Bonds									
Capital Improvements	Recreation and Park	2010	2040	28,000,000	20,441,614	—	20,441,614	—	—
Certificates of Participation									
Land Purchase, Improvements	Recreation and Park	2000	2030	1,285,000	1,285,000	30,000	1,030,000	—	—
Purchase Park	Recreation and Park	1997	2027	1,895,000	1,895,000	50,000	1,360,000	—	—
Other Long-Term Indebtedness									
Critical Needs Loan	Recreation and Park	2006	2011	140,000	140,000	30,711	48	—	—
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	35,000	12,720,000	—	—
Other Long-Term Indebtedness									
Retirement Payable	Recreation and Park	2002	2011	157,255	157,255	57,761	—	—	—
Pleasanton Joint Powers Financing Authority									
Special Assessment Act									
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	16,815,000	—	—	—
Plumas Eureka Community Services District									
Revenue Bonds									
Sewer Improvements	Waste Disposal Enterprise	2008	2046	442,273	442,273	5,410	473,550	—	—
Wastewater Treatment Plant	Waste Disposal Enterprise	2006	2046	734,578	734,578	7,480	654,920	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Plumas Eureka Community Services District — (continued)									
Other Long-Term Indebtedness									
Refinance COP	Waste Disposal Enterprise	2008	2020	\$ 391,600	\$ 391,600	\$ 22,400	\$ 326,400	\$ —	\$ —
Plumas Hospital District									
General Obligation Bonds									
New Building	Hospital Enterprise	2009	2034	3,300,000	3,300,000	—	900,000	—	—
Other Long-Term Indebtedness									
Equipment lease buy-out	Hospital Enterprise	2010	2012	202,000	202,000	76,066	125,934	—	—
Equipment Purchase	Hospital Enterprise	2005	2010	226,340	226,340	24,065	—	—	—
Equipment purchase	Hospital Enterprise	2007	2011	214,082	214,082	119,359	26,160	—	—
Land purchase	Hospital Enterprise	2007	2021	368,614	368,614	14,217	333,548	—	—
Pomona Public Finance Authority									
Revenue Bonds									
Ser AD-Redevelopmt Activities	Financing or Constructing Facilities	2001	2033	40,000,000	39,165,000	—	38,080,000	—	—
Ser AF-Refund Ser O/Sewer Facilities	Financing or Constructing Facilities	2002	2042	16,500,000	15,205,000	190,000	13,380,000	—	—
Ser AH-Redevelopmt Activities	Financing or Constructing Facilities	2003	2034	46,650,000	46,650,000	760,000	23,435,000	—	—
Ser AL-Refund 1996 AD 294R	Financing or Constructing Facilities	2005	2021	11,435,000	11,370,000	395,000	5,650,000	—	—
Ser AN-Refund 1995 Ser P	Financing or Constructing Facilities	2005	2035	19,910,000	19,910,000	55,000	19,655,000	—	—
Ser AP-Refund 1990 Ser P	Financing or Constructing Facilities	2005	2015	4,385,000	4,385,000	425,000	2,410,000	—	—
Ser AQ-Redevelopmt Activities	Financing or Constructing Facilities	2005	2031	10,065,000	10,065,000	240,000	9,080,000	—	—
Ser AS-To Refund W,X,Y,AH,AI	Financing or Constructing Facilities	2006	2041	26,305,000	26,305,000	—	26,305,000	—	—
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	2,425,000	—	—
Ser AV-To Refinance Ser AE	Financing or Constructing Facilities	2006	2045	10,790,000	10,790,000	105,000	10,490,000	—	—
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	885,000	98,485,000	—	—
Ser AZ-Refin Ser AA/AC	Financing or Constructing Facilities	2007	2029	6,930,000	6,930,000	210,000	6,520,000	—	—
Ser BA-Construct Sewer Proj.	Financing or Constructing Facilities	2007	2046	15,575,000	15,575,000	135,000	15,330,000	—	—
Ser W-Refund 1994	Financing or Constructing Facilities	1998	2030	52,335,000	52,335,000	350,000	37,365,000	—	—
Certificates of Participation									
Ser AG-Lease Financing	Financing or Constructing Facilities	2003	2034	13,985,000	13,985,000	270,000	11,970,000	—	—
Ponderosa Community Services District									
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Ponderosa Community Services District — (continued) Acquire Property	Streets and Roads - Construction and Maintenance	1991	2031	\$ 90,000	\$ 90,000	\$ 5,424	\$ 2,264	\$ —	\$ —
Poplar Community Service District General Obligation Bonds									
Sewer Construction	Waste Disposal Enterprise	1993	2031	642,000	642,000	—	504,750	—	—
Water System	Water Enterprise	1978	2018	381,000	315,627	—	144,274	—	—
Porter Vista Public Utility District Revenue Bonds									
Sewer Improvement	Waste Disposal Enterprise	1978	2018	1,300,000	1,300,000	50,000	445,000	—	—
Porterville Schools Improvement Corporation Certificates of Participation									
Land Acquisition and Building	Financing or Constructing Facilities	2005	2021	2,170,000	2,170,000	125,000	1,475,000	—	—
Land Acquisition/Construction	Financing or Constructing Facilities	2002	2017	6,910,000	6,910,000	430,000	3,550,000	—	—
Solar Project	Financing or Constructing Facilities	2010	2027	25,000,000	25,000,000	—	25,000,000	—	—
Solar Project	Financing or Constructing Facilities	2010	2013	1,030,000	1,030,000	—	1,030,000	—	—
Post Mountain Public Utility District Other Long-Term Indebtedness									
Firetruck Purchase	Fire Protection	2004	2035	100,000	100,000	7,605	84,960	—	—
Princeton Water Works District (Colusa) Revenue Bonds									
Residential Water System	Water Enterprise	1983	2023	168,500	168,500	5,000	92,000	—	—
Purissima Hills Water District Other Long-Term Indebtedness									
Construction of Water System	Water Enterprise	2010	2015	2,000,000	2,000,000	400,000	1,600,000	—	—
Quartz Hill Water District Certificates of Participation									
Capital Improvements	Water Enterprise	2011	2041	8,700,000	8,400,000	—	8,400,000	—	—
Quincy Community Services District Other Long-Term Indebtedness									
Geothermal Loop System	Waste Disposal Enterprise	1999	2029	6,567	6,567	216	3,785	—	—
Water Storage Tank Rehab	Water Enterprise	2009	2011	378,750	378,750	126,250	—	—	—
Rains Creek Water District State Of California	Water Enterprise	—	—	—	—	—	—	366,750	—
Ramona Municipal Water District Other Long-Term Indebtedness									
Capital Improvements	Water Enterprise	2005	2010	2,300,000	2,300,000	237,954	940,711	—	—
Capital Improvements	Water Enterprise	2009	2012	425,000	425,000	60,714	298,512	—	—
Capital Improvements	Water Enterprise	2008	2013	2,000,000	2,000,000	406,780	983,050	—	—
Water System Improvements	Water Enterprise	2001	2010	9,163,234	9,163,234	132,000	—	—	—
Water System Improvements	Water Enterprise	1998	2010	4,920,000	4,920,000	750,000	—	—	—
Special Assessment Act Other	Waste Disposal Enterprise	—	—	—	—	285,000	1,770,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Ramona Municipal Water District — (continued) United States	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 668,821	\$ —
Rancho Adobe Fire Protection District Other Long-Term Indebtedness Capital Lease - Equipment	Fire Protection	2007	2017	620,000	620,000	53,947	415,551	—	—
Rancho California Water District Revenue Bonds									
Refunding	Water Enterprise	2008	2034	204,205,000	204,205,000	4,965,000	191,705,000	—	—
Refunding	Water Enterprise	2005	2019	18,185,000	18,185,000	—	18,185,000	—	—
Refunding	Water Enterprise	2001	2012	19,170,000	19,170,000	5,900,000	—	—	—
Refunding/System Improvements ¹	Water Enterprise	2002	2029	70,095,000	70,095,000	3,600,000	49,900,000	—	—
System Improvements	Water Enterprise	2010	2041	100,785,000	100,785,000	—	100,785,000	—	—
Rancho Canada Financing Authority Certificates of Participation El Toro Road Improvement Proj.	Financing or Constructing Facilities	2004	2033	9,505,000	9,505,000	225,000	8,100,000	—	—
Rancho Cordova Financing Corporation Certificates of Participation									
2005A Operational Facilities	Financing or Constructing Facilities	2005	2035	3,695,000	3,695,000	80,000	3,465,000	—	—
2005B Operational Facilities	Financing or Constructing Facilities	2005	2015	3,010,000	3,010,000	290,000	1,685,000	—	—
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	395,000	6,850,000	—	—
Rand Communities Water District General Obligation Bonds System Improvements	Water Enterprise	1970	2013	330,000	330,000	23,469	23,625	—	—
Lease Obligations	Water Enterprise	—	—	—	—	—	—	—	(10,244)
Reclamation District No. 1 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	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	804,896	2,895,104	—	—
Reclamation District No. 150 Time Warrants	Drainage and Drainage Maintenance	—	—	—	—	—	50,000	—	—
Reclamation District No. 1500 Other Long-Term Indebtedness Case Backhoe	Flood Control and Water Conservation	2009	2012	54,425	54,425	17,582	31,083	—	—
Reclamation District No. 17 Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 17 — (continued) Refunding Bond	Land Reclamation and Levee Maintenance	2009	2040	\$ 16,115,000	\$ 16,115,000	\$ 215,000	\$ 15,900,000	\$ —	\$ —
Reclamation District No. 2025 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	250,000	1,300,000	—	—
Reclamation District No. 2026 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	300,000	150,000	—	—
Reclamation District No. 2027 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	—	500,000	—	—
Reclamation District No. 2028 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	225,000	100,000	—	—
Reclamation District No. 2035 General Obligation Bonds Plant and Equipment	Flood Control and Water Conservation	1965	2014	1,500,000	1,500,000	50,000	147,000	—	—
Reclamation District No. 2037 Time Warrants	Water Enterprise	—	—	—	—	—	550,000	—	—
	Land Reclamation and Levee Maintenance	—	—	—	—	400,000	—	—	—
Reclamation District No. 2038 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	545,340	700,561	—	—
Reclamation District No. 2042 Special Assessment Act Mello-Roos	Land Reclamation and Levee Maintenance	—	—	—	—	180,000	6,805,000	—	—
Reclamation District No. 2058 Other Long-Term Indebtedness Auto financing	Water Enterprise	2008	2013	16,739	16,739	2,748	8,091	—	—
Reclamation District No. 2065 Time Warrants	Drainage and Drainage Maintenance	—	—	—	—	20,000	148,000	—	—
Reclamation District No. 2072 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	443,902	299,340	—	—
Reclamation District No. 2089 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	90,000	—	—	—
Reclamation District No. 2095									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 2095 — (continued) 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	—	—	—	—	707,019	744,328	—	—
Reclamation District No. 317 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	50,000	40,000	—	—
Reclamation District No. 407 Other Long-Term Indebtedness General Operating	Drainage and Drainage Maintenance	2009	2024	160,000	160,000	10,667	138,666	—	—
Reclamation District No. 501 Other Long-Term Indebtedness Construct Pump House	Land Reclamation and Levee Maintenance	2009	2012	200,000	200,000	30,000	50,000	—	—
Major levy repairs	Land Reclamation and Levee Maintenance	2010	2011	185,000	185,000	—	185,000	—	—
Reclamation District No. 563 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	250,000	500,000	—	—
Reclamation District No. 684 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	717,380	899,613	—	—
Reclamation District No. 756 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	475,000	600,000	—	—
Reclamation District No. 768 Other Long-Term Indebtedness Pay Legal Settlement	Land Reclamation and Levee Maintenance	2008	2008	65,000	65,000	5,521	48,241	—	—
Pay other long term debt pmt	Drainage and Drainage Maintenance	2011	2011	9,000	9,000	—	9,000	—	—
United States	Land Reclamation and Levee Maintenance	—	—	—	—	—	—	28,429	—
Reclamation District No. 784 Other Long-Term Indebtedness Deferred Maintenance Projects	Drainage and Drainage Maintenance	1996	2027	2,000,000	2,000,000	31,406	421,722	—	—
Redding Joint Powers Financing Authority Revenue Bonds Civic Ctr Refunding & Park Prj	Financing or Constructing Facilities	2004	2026	23,000,000	16,970,000	1,110,000	10,830,000	—	—
Refi. Cp Yd:Sport Pk, FS Const	Financing or Constructing Facilities	2004	2023	22,000,000	17,620,000	1,245,000	9,655,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Redding Joint Powers Financing Authority — (continued)									
Refinance 1992 Bonds	Financing or Constructing Facilities	2002	2018	\$ 25,000,000	\$ 23,575,000	\$ 1,415,000	\$ 13,280,000	\$ —	\$ —
Refinance 1993 Bonds	Financing or Constructing Facilities	2003	2023	17,000,000	15,360,000	785,000	8,975,000	—	—
Sports Facilities;Refund Bonds	Financing or Constructing Facilities	2003	2033	14,000,000	9,160,000	265,000	7,245,000	—	—
Stillwater Bus Park & Traffic	Financing or Constructing Facilities	2007	2037	25,000,000	21,415,000	780,000	18,375,000	—	—
Redway Community Services District									
Certificates of Participation									
Sewer Improvements	Waste Disposal Enterprise	1996	2035	952,400	952,400	16,500	775,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	258,456	—
Redwood City Public Financing Authority									
Revenue Bonds									
Refund Previous Bond Issue	Financing or Constructing Facilities	2003	2018	11,475,000	11,475,000	820,000	6,220,000	—	—
Refund Previous Bond Issue	Financing or Constructing Facilities	1998	2011	12,160,000	12,160,000	1,095,000	1,670,000	—	—
Water Recycling Project	Financing or Constructing Facilities	2005	2034	35,790,000	35,790,000	830,000	31,055,000	—	—
Water Recycling Project	Financing or Constructing Facilities	2006	2035	26,000,000	26,000,000	575,000	23,220,000	—	—
Water Recycling Project	Financing or Constructing Facilities	2007	2035	15,150,000	15,150,000	325,000	13,925,000	—	—
Other Long-Term Indebtedness									
Downtown Improvements	Financing or Constructing Facilities	2003	2032	34,000,000	33,997,448	1,225,000	32,772,448	—	—
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									
1997 Spartan Type 1 Fire Engi	Fire Protection	2009	2012	30,000	30,000	9,489	20,514	—	—
2009 F-550 Rescue Vehicle	Fire Protection	2008	2013	117,000	117,000	22,212	73,601	—	—
Redwood Valley County Water District									
United States	Water Enterprise	—	—	—	—	—	—	7,255,000	—
State Of California	Water Enterprise	—	—	—	—	—	—	27,223	—
Rescue District Facilities Corporation									
Certificates of Participation									
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	—	—	—	—	—	—	530,997	—
Rialto Nonprofit Public Building Corporation									
Certificates of Participation									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Rialto Nonprofit Public Building Corporation — (continued)									
Refunding	Financing or Constructing Facilities	2007	2022	\$ 3,500,000	\$ 3,500,000	\$ 185,000	\$ 2,455,000	\$ —	\$ —
Richgrove Community Services District									
Other Long-Term Indebtedness									
Construct Collection System	Waste Disposal Enterprise	1985	2025	379,000	379,000	8,247	256,549	—	—
Safe Water Standard Project	Water Enterprise	1980	2017	203,528	203,528	—	38,372	—	—
Richmond Joint Powers Financing Authority									
Revenue Bonds									
Capital Improvements	Financing or Constructing Facilities	2000	2029	31,515,000	31,515,000	1,800,000	18,870,000	—	—
Capital Improvements	Financing or Constructing Facilities	2003	2025	28,580,000	28,580,000	840,000	26,150,000	—	—
City Capital Improvements	Financing or Constructing Facilities	1995	2013	17,320,000	17,320,000	365,000	785,000	—	—
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	—	—	—	—
Refunding Civic Ctr project	Financing or Constructing Facilities	2007	2037	101,420,000	101,420,000	405,000	89,390,000	—	—
Working capital/Low-Mod housin	Financing or Constructing Facilities	2004	2026	17,000,000	17,000,000	235,000	15,545,000	—	—
Richmond Municipal Sewer District No. 1									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	92,006,694	—
Richvale Irrigation District									
General Obligation Bonds									
Bond	Water Enterprise	1966	1980	1,000,000	1,000,000	—	5,000	—	—
Other Long-Term Indebtedness									
Truck Purchase	Water Enterprise	2007	2012	90,000	90,000	17,952	39,415	—	—
Richvale Sanitary District (Butte)									
Other Long-Term Indebtedness									
Land Purchase	Waste Disposal Enterprise	2008	2012	66,375	66,375	13,275	26,550	—	—
Rim of the World Recreation and Park District									
Other Long-Term Indebtedness									
Building Refinance	Recreation and Park	2005	2015	606,000	606,000	14,935	539,347	—	—
Rincon Del Diablo Municipal Water District									
Revenue Bonds									
Refunding	Water Enterprise	1998	2015	4,095,000	4,095,000	356,000	1,135,461	—	—
Other Long-Term Indebtedness									
Construction of Facilities	Water Enterprise	2004	2024	2,000,000	2,000,000	81,000	1,532,555	—	—
Rio Linda-Elverta Community Water District									
Revenue Bonds									
Refinance and Other Projects	Water Enterprise	2003	2034	3,970,000	3,970,000	260,000	3,310,000	—	—
Ripon Consolidated Fire Protection District									
Certificates of Participation									
Fire Station	Fire Protection	1997	2011	665,000	665,000	125,000	—	—	—
Lease Ambulance	Fire Protection	2009	2011	200,523	200,523	66,792	66,938	—	—
Vehicle	Fire Protection	2007	2011	451,714	451,714	99,042	—	—	—
Vehicle Appartatus Truck	Fire Protection	2010	2019	668,163	668,163	60,144	608,019	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
River City Regional Stadium Financing Authority Revenue Bonds Public Building	Financing or Constructing Facilities	1999	2029	\$ 39,990,000	\$ 39,990,000	\$ 770,000	\$ 34,355,000	\$ —	\$ —
River Delta Fire District Other Long-Term Indebtedness Purchase Fire Equipment	Fire Protection	2006	2014	99,000	99,000	10,746	59,125	—	—
Purchase Land and Building	Fire Protection	2008	2013	600,000	500,000	44,403	355,597	—	—
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	3,393	179,320	—	—
Purchase of New Tractor	Water Enterprise	2006	2011	46,429	46,429	9,774	—	—	—
United States	Water Enterprise	—	—	—	—	—	—	55,911	—
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	1,070,000	6,170,000	—	—
Riverside County Flood Control and Water Conservation Special Assessment Act Other	Flood Control and Water Conservation	—	—	—	—	280,000	2,685,000	—	—
Riverside County Public Financing Authority Revenue Bonds New Issue & Refi 97 Bonds	Financing or Constructing Facilities	2005	2037	144,075,000	144,075,000	2,710,000	131,730,000	—	—
Redevelopment-Capital Projects	Financing or Constructing Facilities	2004	2037	102,785,000	102,785,000	1,280,000	94,190,000	—	—
State Appellate Court	Financing or Constructing Facilities	1997	2023	14,000,000	13,470,000	510,000	8,660,000	—	—
Other Long-Term Indebtedness Finance Redev Activites	Financing or Constructing Facilities	2006	2037	33,820,000	33,820,000	565,000	31,525,000	—	—
Finance Redev Actv and Refundi	Financing or Constructing Facilities	2006	2037	169,720,000	169,720,000	3,045,000	157,520,000	—	—
To finance redev activities	Financing or Constructing Facilities	2010	2037	50,860,000	50,860,000	—	—	—	—
To finance redev activities	Financing or Constructing Facilities	2010	2039	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	2,235,000	149,950,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Riverside Public Financing Authority — (continued)									
Redevelopment Projects	Financing or Constructing Facilities	1991	2018	\$ 13,285,000	\$ 13,285,000	\$ 15,000	\$ 130,000	\$ —	\$ —
Certificates of Participation									
Capital Improvements	Financing or Constructing Facilities	2008	2037	128,300,000	128,300,000	2,900,000	125,400,000	—	—
Capital improvements	Financing or Constructing Facilities	2003	2034	53,185,000	53,185,000	1,275,000	45,340,000	—	—
Capital Improvements	Financing or Constructing Facilities	2010	2040	20,660,000	20,660,000	—	20,660,000	—	—
Riverside Transit Agency									
Certificates of Participation									
Refunding of COP on Purchase 57 CNG Buses	Transit Enterprise	2003	2014	18,920,000	18,920,000	1,755,000	5,650,000	—	—
Riverview Cemetery District									
Other Long-Term Indebtedness									
Land Purchase	Cemetery	2009	2019	300,000	300,000	25,653	238,144	—	—
Rodeo Sanitary District (Contra Costa)									
Other Long-Term Indebtedness									
Collection Systems Phase II	Waste Disposal Enterprise	2006	2016	540,000	536,261	25,614	324,282	—	—
Treatment/Pump Station Improve	Waste Disposal Enterprise	2003	2013	1,500,000	1,500,000	163,702	346,278	—	—
Rosamond Community Services District									
Other Long-Term Indebtedness									
Construction of Admin Office	Waste Disposal Enterprise	2002	2015	800,000	800,000	70,168	311,019	—	—
Construction of Admin Office	Water Enterprise	2002	2015	1,200,000	1,200,000	105,252	466,529	—	—
Various Projects	Waste Disposal Enterprise	2008	2028	600,000	600,000	11,018	311,781	—	—
Various Projects	Water Enterprise	2008	2028	2,400,000	2,400,000	86,488	2,447,345	—	—
Water Conservation Garden	Water Enterprise	2008	2011	300,000	300,000	100,000	100,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	2,009,678	5,890,580	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	7,606,645	—
Rosedale-Rio Bravo Water Storage District									
Certificates of Participation									
Water System Improvements	Water Enterprise	2010	2040	10,085,000	10,085,000	65,000	10,020,000	—	—
Roseville Finance Authority									
Revenue Bonds									
HRN 1999 Series A	Financing or Constructing Facilities	2006	2025	35,870,000	35,870,000	1,310,000	29,835,000	—	—
Northeast CFD 1, 2	Financing or Constructing Facilities	1998	2021	32,715,000	32,715,000	530,000	7,895,000	—	—
Strnidge/Crcker Rnch Series A	Financing or Constructing Facilities	2007	2033	44,075,000	44,075,000	1,060,000	39,820,000	—	—
Strnidge/Crcker Rnch Series B	Financing or Constructing Facilities	2007	2033	10,350,000	10,350,000	255,000	9,345,000	—	—
WCE 2000 Series B	Financing or Constructing Facilities	2006	2027	4,645,000	4,645,000	170,000	3,805,000	—	—
Certificates of Participation									
Electric Substation 1	Financing or Constructing Facilities	2004	2034	39,940,000	39,940,000	370,000	38,205,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Roseville Finance Authority — (continued)									
Electric System Refunding	Financing or Constructing Facilities	2009	2024	\$ 27,010,000	\$ 27,010,000	\$ 1,470,000	\$ 23,845,000	\$ —	\$ —
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	61,645,000	—	—	—
Energy Park	Financing or Constructing Facilities	2005	2035	202,900,000	202,900,000	3,210,000	46,940,000	—	—
Golf Course (2003B)	Financing or Constructing Facilities	2003	2023	8,240,000	8,240,000	350,000	5,960,000	—	—
Public Facility (2003A)	Financing or Constructing Facilities	2004	2025	18,275,000	18,275,000	675,000	13,885,000	—	—
Refunding 2008 Ser B COPs	Financing or Constructing Facilities	2011	2037	55,845,000	55,845,000	—	55,845,000	—	—
Water Utility	Financing or Constructing Facilities	2007	2028	53,695,000	53,695,000	1,790,000	48,535,000	—	—
Roseville Natural Gas Financing Authority Revenue Bonds									
Roseville Energy Park	Financing or Constructing Facilities	2007	2028	209,350,000	209,350,000	—	—	—	—
Roseville Engery Park	Electric Enterprise	2007	2028	209,350,000	209,350,000	6,915,000	189,140,000	—	—
Ross Valley Fire Service									
Other Long-Term Indebtedness Purchase of Fire Engine	Fire Protection	2010	2015	398,092	398,092	78,627	319,465	—	—
Rossmoor Community Services District									
Other Long-Term Indebtedness Public Improvement Financing	Recreation and Park	1998	2017	940,000	940,000	55,000	470,000	—	—
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	680,000	2,440,000	—	—
Rossmoor Community Services District Public Improvements Financing									
Certificates of Participation Public Improvement Financing	Financing or Constructing Facilities	1998	2017	940,000	940,000	55,000	470,000	—	—
Rowland Area County Water District									
Certificates of Participation Finance Capital Improvement	Water Enterprise	2008	2040	20,280,000	20,280,000	275,000	20,005,000	—	—
Rubidoux Community Services District									
Certificates of Participation 1995 Refunding Issue State Of California	Water Enterprise	1998	2024	10,261,357	10,261,357	335,402	7,053,314	—	—
	Water Enterprise	—	—	—	—	—	—	411,766	—
	Waste Disposal Enterprise	—	—	—	—	—	—	108,511	—
Running Springs Water District									
Revenue Bonds									
Safe Drinking Water	Water Enterprise	2002	2014	1,042,337	1,042,337	398,467	—	—	—
Other Long-Term Indebtedness Ambulance purchase	Ambulance Service	2008	2012	65,000	65,000	21,651	22,680	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Running Springs Water District — (continued)									
Improvements to Waste Disposal	Waste Disposal Enterprise	2001	2017	\$ 2,000,000	\$ 2,000,000	\$ 136,909	\$ 971,256	\$ —	\$ —
Pension Related Debt	Fire Protection	2011	2021	605,572	605,572	25,826	579,746	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	75,000	1,005,000	—	—
Rural Fire Protection District									
Other Long-Term Indebtedness									
Building Construction	Fire Protection	2008	2018	3,000,000	3,000,000	—	2,802,426	—	—
Radio Equipment	Fire Protection	2001	2010	290,229	290,229	—	79,967	—	—
Rural North Vacaville Water District State Of California									
	Water Enterprise	—	—	—	—	—	—	9,138,211	—
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	75,000	850,000	—	—
General Obligation Bonds									
Wastewater Treatment Facility	Waste Disposal Enterprise	1979	2018	2,900,000	2,900,000	115,000	995,000	—	—
Other Long-Term Indebtedness									
Treatment Facility Improvement	Waste Disposal Enterprise	2004	2024	4,086,971	3,800,969	168,443	2,852,047	—	—
Russian River County Water District									
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	988	1,145,000	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	115,600	2,987,900	—	—
Russian River Fire Protection District									
Other Long-Term Indebtedness									
Rehabilitate Fire Station CDBG	Fire Protection	1995	2014	133,950	133,950	—	133,950	—	—
Remodel Fire Station	Fire Protection	1995	2012	383,950	383,950	12,555	75,226	—	—
Ruth Lake Community Services District									
Other Long-Term Indebtedness									
Purchase of Rental Boats	Recreation and Park	2006	2011	49,491	49,491	7,843	—	—	—
Sacramento Area Flood Control Agency									
Revenue Bonds									
Levee	Flood Control and Water Conservation	2008	2038	84,965,000	84,965,000	1,445,000	82,130,000	—	—
Levee Maintenance	Flood Control and Water Conservation	1996	2025	5,500,000	5,500,000	160,000	3,855,000	—	—
Levee Maintenance	Flood Control and Water Conservation	2007	2037	87,130,000	87,130,000	1,475,000	82,990,000	—	—
Other Long-Term Indebtedness									
Flood Protection	Flood Control and Water Conservation	2011	2016	6,200,000	6,200,000	—	6,200,000	—	—
Sacramento Area Sewer District									
Revenue Bonds									
Construction and Refunding	Waste Disposal Enterprise	2010	2041	126,620,000	126,620,000	—	126,620,000	—	—
Refunding and Construction Lease Obligations	Waste Disposal Enterprise	2005	2035	165,620,000	165,620,000	3,325,000	145,335,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Area Sewer District — (continued)	Waste Disposal Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 64,157,136
Sacramento City Financing Authority Revenue Bonds									
911 Call Center	Financing or Constructing Facilities	2003	2024	68,470,000	68,470,000	1,185,000	25,315,000	—	—
Building and Land Purchase	Financing or Constructing Facilities	2006	2037	31,255,000	31,255,000	545,000	29,195,000	—	—
Cal EPA Office Construction	Financing or Constructing Facilities	1998	2017	196,615,000	196,615,000	7,630,000	127,040,000	—	—
City Hall and Redevelopment	Financing or Constructing Facilities	2002	2032	160,475,000	160,475,000	6,465,000	30,465,000	—	—
Office Building Construction	Financing or Constructing Facilities	1997	2032	73,725,000	73,725,000	1,300,000	67,355,000	—	—
Office Building Construction	Financing or Constructing Facilities	1993	2023	225,905,000	225,905,000	8,915,000	119,475,003	—	—
Refund existing bonds	Financing or Constructing Facilities	2006	2030	173,925,000	173,925,000	1,645,000	171,129,999	—	—
Refund Public Facilities Bonds	Financing or Constructing Facilities	2002	2012	46,265,000	46,265,000	5,005,000	10,750,000	—	—
Refunding Revenue Bonds	Financing or Constructing Facilities	2006	2034	186,950,000	186,950,000	3,020,000	176,215,000	—	—
Various Public Facilities	Financing or Constructing Facilities	2006	2037	151,135,000	151,135,000	3,620,000	137,565,000	—	—
Special Assessment Act 1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	85,000	565,000	—	—
Mello-Roos	Financing or Constructing Facilities	—	—	—	—	3,235,000	35,000,000	—	—
Sacramento Cogeneration Authority Revenue Bonds									
Refunding 2009 Bonds	Electric Enterprise	2009	2021	57,530,000	57,530,000	—	57,530,000	—	—
Sacramento County Public Facilities Corporation Certificates of Participation									
Structure of Improvements	Financing or Constructing Facilities	2010	2030	123,950,000	123,950,000	8,290,000	115,660,000	—	—
Structures and Improvements	Financing or Constructing Facilities	2003	2034	15,230,000	15,230,000	325,000	13,125,000	—	—
Structures and Improvements	Financing or Constructing Facilities	1997	2019	58,020,000	58,020,000	2,355,000	10,660,000	—	—
Structures and Improvements	Financing or Constructing Facilities	2003	2034	36,150,000	36,150,000	760,000	31,850,000	—	—
Structures and Improvements	Financing or Constructing Facilities	1997	2027	88,360,000	88,360,000	2,740,000	73,685,000	—	—
Structures, Improvements	Financing or Constructing Facilities	2006	2036	40,860,000	40,860,000	1,510,000	33,830,000	—	—
Structures, Improvements	Financing or Constructing Facilities	2008	2038	46,260,000	46,260,000	795,000	44,700,000	—	—
Sacramento County Public Financing Authority Revenue Bonds									
For Redevelopment Projects	Financing or Constructing Facilities	2004	2034	54,920,588	54,920,588	1,150,000	47,445,588	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Public Financing Authority — (continued)									
Loaning the proceeds	Financing or Constructing Facilities	2008	2038	\$ 48,545,000	\$ 48,545,000	\$ 525,000	\$ 46,370,000	\$ —	\$ —
Sacramento County Sanitation Districts Financing Authority									
Revenue Bonds									
Financing of New Construction	Financing or Constructing Facilities	2004	2035	470,160,000	470,160,000	—	6,365,000	—	—
Financing of New Construction	Financing or Constructing Facilities	2006	2037	338,960,000	338,960,000	3,640,000	297,630,000	—	—
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	2005	2023	61,220,000	61,220,000	—	59,665,000	—	—
New Construction & Rfndg 2010A	Waste Disposal Enterprise	2010	2016	45,065,000	45,065,000	—	45,065,000	—	—
New Construction & Rfndg 2010B	Waste Disposal Enterprise	2010	2018	50,945,000	50,945,000	—	50,945,000	—	—
Refunding & Construction 2010	Waste Disposal Enterprise	2010	2041	126,620,000	126,620,000	—	126,620,000	—	—
Refunding and Construction	Financing or Constructing Facilities	2000	2027	560,000,000	499,175,000	115,770,000	100,000,000	—	—
Refunding and New Construction	Financing or Constructing Facilities	2001	2027	124,010,000	124,010,000	230,000	122,945,000	—	—
Refunding and New Construction	Financing or Constructing Facilities	2005	2026	165,620,000	165,620,000	3,325,000	145,335,000	—	—
Refunding and New Construction	Financing or Constructing Facilities	2008	2040	251,305,000	251,305,000	—	250,900,000	—	—
Sacramento County Water Agency									
Revenue Bonds									
Acquisition and Construction	Water Enterprise	2007	2039	413,420,000	413,420,000	6,505,000	394,725,000	—	—
Acquisition and Construction	Water Enterprise	2003	2013	50,795,000	50,795,000	1,100,000	1,145,000	—	—
Other Long-Term Indebtedness									
Acquisition and Construction 1	Water Enterprise	2008	2012	4,932,355	4,932,355	142,142	2,031,442	—	—
Compensated Absences	Water Enterprise	2009	2019	1,824,270	1,824,270	16,218	1,161,772	—	—
Construction Retention Escrow	Water Enterprise	2009	2011	10,038,383	10,038,383	9,877,434	—	—	—
Negative SWAP Liability	Water Enterprise	2009	2019	47,437,218	47,437,218	9,788,372	37,648,846	—	—
Other Post Employment Benefits	Water Enterprise	2009	2019	230,066	230,066	—	126,374	—	—
Power Transformer-Right to Use	Water Enterprise	2010	2014	1,903,815	1,903,815	7,453	1,809,167	—	—
Water Capacity Rights	Water Enterprise	2009	2019	9,569,887	9,569,887	905,994	6,120,771	—	—
Water Rights	Water Enterprise	2007	2037	4,000,000	4,000,000	3,697,248	4,031,125	—	—
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	37,930,000	37,930,000	1,225,000	32,320,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Metropolitan Fire District — (continued)									
Pension Funding Bonds	Fire Protection	2004	2034	\$ 25,000,000	\$ 25,000,000	\$ —	\$ 16,962,600	\$ —	\$ —
Pension Funding Bonds	Fire Protection	2004	2025	20,200,000	20,200,000	—	20,200,000	—	—
Sacramento Municipal Utility District									
Revenue Bonds									
Purchase Generation Plant	Electric Enterprise	2006	2030	300,375,000	300,375,000	8,195,000	269,345,000	—	—
Purchase Of Prepaid Gas	Electric Enterprise	2007	2027	757,055,000	757,055,000	23,465,000	431,000,000	—	—
Refunding	Electric Enterprise	2008	2028	77,850,000	77,850,000	—	77,850,000	—	—
Refunding	Electric Enterprise	1985	2010	491,495,000	491,495,000	10,000,000	—	—	—
Refunding	Electric Enterprise	2008	2028	120,000,000	120,000,000	—	120,000,000	—	—
Refunding	Electric Enterprise	2002	2028	137,830,000	137,830,000	55,000	69,330,000	—	—
Refunding Bond	Electric Enterprise	2005	2022	122,960,000	122,960,000	6,205,000	98,470,000	—	—
Refunding Bonds	Electric Enterprise	2009	2020	48,920,000	48,920,000	3,955,000	44,965,000	—	—
Refunding Bonds	Electric Enterprise	2009	2021	57,530,000	57,530,000	—	57,530,000	—	—
Refunding/Reimb Cap Exp	Electric Enterprise	2001	2028	288,160,000	288,160,000	16,990,000	249,080,000	—	—
Refunding/Reimb Cap Exp	Electric Enterprise	2008	2028	521,730,000	521,730,000	—	521,730,000	—	—
Refunding/Reimburse Cap Exp	Electric Enterprise	2003	2033	812,445,000	812,445,000	29,590,000	573,535,000	—	—
Refunding/Reimburse Cap Exp	Electric Enterprise	1997	2024	374,490,000	374,490,000	—	131,030,000	—	—
Refunding/Reimburse Cap Exp	Electric Enterprise	1993	2022	901,885,000	901,885,000	6,235,000	21,260,000	—	—
Refunding; refinance cap exp	Electric Enterprise	2004	2030	130,950,000	130,950,000	2,085,000	127,725,000	—	—
Reimburse Capital Expenditures	Electric Enterprise	2009	2036	200,000,000	200,000,000	—	200,000,000	—	—
Reimburse Capital Expenditures	Electric Enterprise	2010	2036	250,000,000	250,000,000	—	250,000,000	—	—
Sacramento Municipal Utility District Financing Authority									
Revenue Bonds									
Purchase Project	Electric Enterprise	2006	2030	300,375,000	300,375,000	8,195,000	269,345,000	—	—
Sacramento Power Authority									
Revenue Bonds									
Refunding of Bonds	Electric Enterprise	2005	2022	122,960,000	122,960,000	6,205,000	98,470,000	—	—
Sacramento Regional County Sanitary (Sacramento)									
Revenue Bonds									
New Construction	Waste Disposal Enterprise	2008	2040	251,305,000	251,305,000	—	250,900,000	—	—
New Construction	Waste Disposal Enterprise	2006	2037	338,960,000	338,960,000	3,640,000	297,630,000	—	—
New Construction - Series A	Waste Disposal Enterprise	2004	2035	470,160,000	456,865,000	—	6,365,000	—	—
New Construction and refunding	Waste Disposal Enterprise	2007	2036	443,365,000	443,365,000	—	443,365,000	—	—
New Construction Series 2010A	Waste Disposal Enterprise	2010	2016	49,450,000	49,450,000	—	49,450,000	—	—
Refunding	Waste Disposal Enterprise	2005	2024	61,220,000	61,220,000	—	59,665,000	—	—
Refunding	Waste Disposal Enterprise	2001	2027	124,010,000	124,010,000	230,000	122,945,000	—	—
Refunding and New Construction	Waste Disposal Enterprise	2000	2027	560,000,000	499,175,000	115,770,000	100,000,000	—	—
Refunding Series 2010B	Waste Disposal Enterprise	2010	2018	50,945,000	50,945,000	—	50,945,000	—	—
Sacramento Regional Transit System									
Certificates of Participation									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Regional Transit System — (continued)									
Transit	Transit Enterprise	2003	2015	\$ 18,000,000	\$ 18,000,000	\$ 1,690,000	\$ 7,510,000	\$ —	\$ —
Other Long-Term Indebtedness									
Transit	Transit Enterprise	2006	—	207,594,408	207,594,408	47,264,990	57,411,268	—	—
Sacramento Suburban Water District									
Certificates of Participation									
Refinance	Water Enterprise	2005	2011	7,850,000	7,850,000	1,520,000	125,000	—	—
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	900,000	34,960,000	—	—
Refinance part of 2008A COPs	Water Enterprise	2009	2028	36,155,000	36,155,000	680,000	34,615,000	—	—
Sacramento-Yolo Port District									
Revenue Bonds									
Defeasance	Harbor and Port Enterprise	2001	2011	13,165,000	13,165,000	1,105,000	5,000,000	—	—
Other Long-Term Indebtedness									
Capital Acquisitions	Harbor and Port Enterprise	2001	2031	5,122,399	5,122,399	122,606	3,099,576	—	—
Capital Acquisitions	Harbor and Port Enterprise	2003	2014	765,150	765,150	92,943	198,735	—	—
Saddle Creek Community Services District									
Other Long-Term Indebtedness									
Tractor capital lease	Police Protection and Personal Safety	2009	2013	7,506	7,506	1,876	4,378	—	—
Tractor capital lease	Pest Control	2009	2013	7,506	7,506	1,876	4,378	—	—
Tractor Lease	Resource Conservation	2009	2013	7,506	7,506	1,877	4,379	—	—
Tractor Lease	Streets and Roads - Construction and Maintenance	2009	2013	7,506	7,506	1,877	4,379	—	—
Tractor lease	Recreation and Park	2009	2013	7,506	7,506	1,876	4,378	—	—
Salida Fire Protection District									
Other Long-Term Indebtedness									
Other Post Employment Benefit	Fire Protection	2010	2040	1	1	—	131,873	—	—
Salinas Fire Protection District									
Other Long-Term Indebtedness									
Building Toro Admin Office	Fire Protection	2007	2021	1,300,000	1,300,000	71,430	1,004,361	—	—
Salinas Valley Memorial Hospital District									
Other Long-Term Indebtedness									
Purchase Equipment	Hospital Enterprise	2009	2013	2,500,000	2,500,000	491,479	1,194,260	—	—
Purchase Property	Hospital Enterprise	2002	2012	7,500,000	7,500,000	673,783	894,187	—	—
refinace existing loan	Hospital Enterprise	2010	2013	2,575,132	2,575,132	830,569	1,474,705	—	—
Salinas Valley Solid Waste Authority									
Revenue Bonds									
Capital Improvoment Project	Waste Disposal Enterprise	2002	2032	39,845,000	39,845,000	886,737	34,731,472	—	—
Other Long-Term Indebtedness									
Sanitary Landfill	Waste Disposal Enterprise	2002	2028	3,615,785	3,470,438	—	3,514,755	—	—
Salton Community Services District									
Certificates of Participation									
Replace Sewer Collection Lines	Waste Disposal Enterprise	2003	2023	500,000	492,596	20,000	365,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Salton Community Services District — (continued) Replace Sewer Collection Lines	Waste Disposal Enterprise	2003	2023	\$ 703,000	\$ 657,822	\$ 30,000	\$ 469,353	\$ —	\$ —
San Andreas Sanitary District (Calaveras) Certificates of Participation Treated Effluent pipeline proj	Waste Disposal Enterprise	2006	2027	900,000	372,900	38,451	852,849	—	—
Other Long-Term Indebtedness Waste Water Treatment Plant	Waste Disposal Enterprise	2008	2027	4,700,000	3,856,087	—	3,856,087	—	—
San Ardo Water District United States	Waste Disposal Enterprise	—	—	—	—	—	—	500	—
San Benito Health Care District Revenue Bonds Building Improvements	Hospital Enterprise	1998	2028	17,865,000	17,865,000	585,000	12,520,000	—	—
Building Improvements	Hospital Enterprise	2003	2033	5,500,000	5,500,000	110,000	4,895,000	—	—
General Obligation Bonds Buildings and Improvements	Hospital Enterprise	2005	2035	31,000,000	31,000,000	200,000	30,420,000	—	—
Other Long-Term Indebtedness Equipment Purchase	Hospital Enterprise	2007	2012	2,000,000	2,000,000	398,889	556,442	—	—
Purchase of Building and Equip	Hospital Enterprise	2008	2013	1,225,861	1,225,861	116,830	940,373	—	—
Purchase of Business\Equipment	Hospital Enterprise	2010	2018	250,000	250,000	28,646	221,354	—	—
Purchase of Equipment Skilled Nursing Facility	Hospital Enterprise	2009	2016	1,200,000	1,200,000	152,736	973,114	—	—
Hospital Enterprise	Hospital Enterprise	2003	2017	1,400,000	1,400,000	93,771	715,267	—	—
San Bernardino County Financing Authority Revenue Bonds Courthouse Construction	Financing or Constructing Facilities	2007	2037	18,370,000	18,370,000	310,000	17,485,000	—	—
Purchase Pension Bond	Financing or Constructing Facilities	1995	2022	899,715,000	899,715,000	39,375,000	645,585,000	—	—
San Bernardino County Flood Control District United States	Flood Control and Water Conservation	—	—	—	—	—	—	115,555,000	—
San Bernardino International Airport Authority Other Long-Term Indebtedness Airport Improvements	Airport Enterprise	2004	2014	2,600,000	2,600,000	50,000	2,300,000	—	—
Airport Improvements	Airport Enterprise	2005	2015	2,600,000	2,600,000	50,000	2,300,000	—	—
San Bernardino Joint Powers Authority Revenue Bonds Financing of State Building	Financing or Constructing Facilities	1995	2020	63,755,000	63,755,000	2,725,000	37,045,000	—	—
San Bernardino Mountains Community Hospital District Certificates of Participation Refund 1991, Improvements	Hospital Enterprise	2007	2037	9,015,000	9,015,000	145,000	8,470,000	—	—
San Bernardino Public Safety Authority Certificates of Participation Refund 1992 COP	Financing or Constructing Facilities	1998	2017	36,230,000	36,230,000	2,365,000	17,305,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Buenaventura Public Facilities Financing Authority									
Certificates of Participation									
City Water System Improvements	Financing or Constructing Facilities	2004	2032	\$ 27,410,000	\$ 27,410,000	\$ 590,000	\$ 23,250,000	\$ —	\$ —
Construction Of Facilities	Financing or Constructing Facilities	2002	2032	15,930,000	15,930,000	380,000	13,290,000	—	—
Construction of Facilities	Financing or Constructing Facilities	2001	2031	16,345,000	16,345,000	7,155,000	6,585,000	—	—
Finance Public Park Improvmnts	Financing or Constructing Facilities	2007	2037	11,420,000	11,420,000	450,000	9,715,000	—	—
Refunding of Prior Debt	Financing or Constructing Facilities	2010	2041	20,615,000	20,615,000	—	20,615,000	—	—
Refunding of Prior Debt	Financing or Constructing Facilities	2001	2017	2,925,000	2,925,000	1,580,000	—	—	—
Refunding Of Prior Debt	Financing or Constructing Facilities	2002	2018	19,765,000	19,765,000	11,345,000	—	—	—
Water Reclamation Improvements	Financing or Constructing Facilities	2004	2034	25,075,000	25,075,000	720,000	21,045,000	—	—
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	—	—
Governmental Services	Governmental Services	1999	2011	10,000,000	10,000,000	500,000	—	—	—
HVAC System Chiller Install	Governmental Services	2005	2011	3,942,189	3,942,189	531,063	—	—	—
Phase III Expansion Project	Governmental Services	2011	2018	3,000,000	3,000,000	—	3,000,000	—	—
SDG&E Retrofit Lighting	Governmental Services	2011	2013	353,351	353,351	—	353,351	—	—
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	7,400,000	7,400,000	—	—
2002 Motorola Refunding	Financing or Constructing Facilities	2002	2011	26,060,000	26,060,000	3,320,000	—	—	—
2005 Edgemooore	Financing or Constructing Facilities	2005	2030	112,395,000	112,395,000	4,690,000	87,720,000	—	—
2005 North and East Refunding	Financing or Constructing Facilities	2005	2020	28,210,000	28,210,000	1,780,000	19,915,000	—	—
2006 Edgmr Completion	Financing or Constructing Facilities	2006	2030	42,390,000	42,390,000	1,325,000	39,790,000	—	—
2009 JF Refunding of 97 CJ	Financing or Constructing Facilities	2009	2026	48,300,000	48,300,000	2,750,000	45,550,000	—	—
2009 JF Refunding of 98 DCH	Financing or Constructing Facilities	2009	2023	32,640,000	32,640,000	3,510,000	29,130,000	—	—
San Diego County Regional Airport Authority									
Revenue Bonds									
Finance expansion projects	Airport Enterprise	2010	2040	572,565,000	572,565,000	—	572,565,000	—	—
Refunding of 1995 Bonds	Airport Enterprise	2005	2021	56,270,000	56,270,000	3,105,000	41,225,000	—	—
Other Long-Term Indebtedness Capital Improvement	Airport Enterprise	2007	2027	250,000,000	164,430,000	142,921,000	21,509,000	—	—
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	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Water Authority — (continued)									
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	6,620,000	236,750,000	—	—
Pipeline and Dam Construction	Water Enterprise	1998	2028	180,000,000	180,000,000	—	11,685,000	—	—
Pipeline Construction 1997	Water Enterprise	1997	2012	162,315,000	162,315,000	17,500,000	6,110,000	—	—
Other Long-Term Indebtedness									
Capital Improvement	Water Enterprise	2006	2011	175,000,000	175,000,000	75,000,000	100,000,000	—	—
Capital Improvement	Water Enterprise	2011	2013	100,000,000	100,000,000	—	100,000,000	—	—
Capital Improvement	Water Enterprise	2011	2014	100,000,000	100,000,000	—	100,000,000	—	—
Capital Improvement	Water Enterprise	2011	2014	50,000,000	50,000,000	—	50,000,000	—	—
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 Facilities and Equipment Leasing Corporation									
Certificates of Participation									
Park Renovation	Financing or Constructing Facilities	1996	2011	33,430,000	33,430,000	3,435,000	—	—	—
Refunding 1993 COP	Financing or Constructing Facilities	2003	2024	17,425,000	17,425,000	470,000	7,725,000	—	—
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	570,000	6,450,000	—	—
Certificates of Participation									
2011 MTS Refunding of 2001 MTS	Financing or Constructing Facilities	2011	2020	19,260,000	19,260,000	—	19,260,000	—	—
Refinance Debt of MTS Tower	Financing or Constructing Facilities	2002	2019	36,960,000	36,960,000	24,075,000	—	—	—
San Diego Transit Corporation									
Other Long-Term Indebtedness									
Pension Obligation	Transit Enterprise	2005	2034	77,490,000	77,490,000	—	47,265,000	—	—
San Diego Unified Port District									
Revenue Bonds									
Finance capital projects	Harbor and Port Enterprise	2004	2030	49,530,000	49,530,000	1,360,000	42,100,000	—	—
Other Long-Term Indebtedness									
Transfer of Airport to SDCRAA	Harbor and Port Enterprise	2003	2030	53,329,000	53,329,000	1,612,790	44,610,475	—	—
San Dieguito Water District									
Revenue Bonds									
Filtration Plant Expansion	Water Enterprise	2007	2024	7,705,000	7,705,000	350,000	6,660,000	—	—
Water Utility	Water Enterprise	2004	2023	13,845,000	13,845,000	575,000	9,960,000	—	—
San Elijo Joint Powers Authority									
Revenue Bonds									
Refinance 1993 Bonds	Waste Disposal Enterprise	2003	2020	18,640,000	18,640,000	1,005,000	11,360,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Eljo Joint Powers Authority — (continued)									
Other Long-Term Indebtedness									
construct energy saving improv	Waste Disposal Enterprise	2009	2021	\$ 1,193,500	\$ 1,193,500	\$ 84,383	\$ 1,052,718	\$ —	\$ —
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	7,305,131	—
San Francisco Bay Area Rapid Transit District									
Revenue Bonds									
1985 Sales Tax Revenue Bond	Transit Enterprise	1990	2011	158,478,430	158,478,430	13,870,000	14,905,000	—	—
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	205,000	107,340,000	—	—
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	6,840,000	289,690,000	—	—
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	1,625,000	—	—	—
General Obligation Bonds									
Finance Earthquake Safety Improvement	Transit Enterprise	2007	2038	400,000,000	400,000,000	5,240,000	374,270,000	—	—
Finance Earthquake Safety Improvements	Transit Enterprise	2005	2036	100,000,000	100,000,000	895,000	39,595,000	—	—
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	21,000,000	—	—
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	7,750,773	25,302,650	—	—
QTE Payment Obligations #2	Transit Enterprise	2002	2018	36,904,888	36,904,888	364,160	31,991,400	—	—
Sale/Lease - C2 Cars	Transit Enterprise	1995	2011	50,383,000	50,383,000	1,577,211	—	—	—
SFO Premium Fare Bond	Transit Enterprise	2002	2032	56,715,000	56,715,000	795,000	53,445,000	—	—
San Gabriel Basin Water Quality Authority									
State Of California	Water Enterprise	—	—	—	—	—	—	4,921,815	—
San Gabriel County Water District									
Certificates of Participation									
Construction	Water Enterprise	1999	2016	7,575,000	7,575,000	3,792,893	—	—	—
San Geronio Memorial Healthcare District									
Revenue Bonds									
Renovation and Equipment	Hospital Enterprise	1998	2020	9,950,000	9,950,000	6,070,000	—	—	—
General Obligation Bonds									
Renovation and Equipment	Hospital Enterprise	2009	2039	58,216,589	58,216,589	—	58,420,501	—	—
Renovation and Equipment	Hospital Enterprise	2006	2038	50,000,000	50,000,000	—	50,000,000	—	—
Other Long-Term Indebtedness									
Refinance Revenue Bonds	Hospital Enterprise	2011	2019	5,300,000	5,300,000	139,560	5,160,440	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Area Flood Control Agency Special Assessment Act 1915 Act Bonds	Flood Control and Water Conservation	—	—	\$ —	\$ —	\$ 2,885,000	\$ 13,315,000	\$ —	\$ —
San Joaquin County Mosquito and Vector Control Other Long-Term Indebtedness Environmental Remediation	Pest Control	1995	2012	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	4,760,000	61,240,000	—	—
Refund COPs	Financing or Constructing Facilities	1993	2019	110,740,000	110,740,000	2,220,000	7,645,000	—	—
Solid Waste System Facilities	Financing or Constructing Facilities	2003	2022	36,830,000	36,830,000	2,705,000	19,460,000	—	—
Waste Water Conveyance Project	Waste Disposal Enterprise	2008	2037	8,450,000	8,450,000	—	—	—	—
Waste Water Conveyance Project	Financing or Constructing Facilities	2008	2037	8,450,000	8,450,000	130,000	8,195,000	—	—
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	163,763	2,355,337	—	—
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	329,884	707,910	—	—
San Jose Financing Authority Revenue Bonds									
Central Service Yard	Financing or Constructing Facilities	2004	2023	22,262,500	22,262,500	965,000	16,500,000	—	—
Construction and Improvements	Financing or Constructing Facilities	1993	2012	18,045,854	18,044,854	715,000	1,528,000	—	—
Golf Course and Fire Trucks	Financing or Constructing Facilities	1997	2012	9,805,000	9,805,000	410,000	755,000	—	—
New City Hall Construction	Financing or Constructing Facilities	2002	2039	292,425,000	292,425,000	170,000	291,650,000	—	—
Refunding	Financing or Constructing Facilities	2007	2030	36,555,000	36,555,000	950,000	32,485,000	—	—
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	1,695,000	43,385,000	—	—
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	720,000	34,560,000	—	—
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	1,110,000	24,915,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Jose Financing Authority — (continued)									
Series 2008C (Hayes Mansion)	Financing or Constructing Facilities	2008	2027	\$ 10,915,000	\$ 10,915,000	\$ —	\$ 10,915,000	\$ —	\$ —
Series 2011A(Convention Center)	Financing or Constructing Facilities	2011	2042	30,985,000	30,985,000	—	30,985,000	—	—
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	4,790,000	31,835,000	—	—
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	885,000	26,655,000	—	—
San Juan Suburban Water District									
Certificates of Participation									
San Juan Project & Advance Ref	Water Enterprise	2009	2009	30,510,000	30,510,000	10,000	30,095,000	—	—
San Juan Project & Advance Ref	Water Enterprise	2003	2033	23,995,000	23,995,000	985,000	16,890,000	—	—
United States									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	152,014	—
State Of California									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	5,924	—
San Lorenzo Valley County Water									
Certificates of Participation									
Water System Improvement	Water Enterprise	1998	2019	2,850,000	2,850,000	145,195	1,413,367	—	—
Other Long-Term Indebtedness									
CA Refunding Loan	Water Enterprise	1993	2016	916,482	916,482	65,629	374,057	—	—
CSDL	Water Enterprise	1997	2013	250,000	250,000	25,000	50,000	—	—
Felton Purchase Loan Absorbed	Water Enterprise	2009	2034	2,832,215	2,832,215	120,487	2,531,963	—	—
Purchase of Building	Water Enterprise	2006	2021	1,500,000	1,500,000	87,410	1,064,429	—	—
Purchase of Land	Water Enterprise	2006	2021	1,750,000	1,750,000	99,286	1,344,985	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	85,000	480,000	—	—
State Of California									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	1,790,675	—
San Lucas County Water District									
United States									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	77,191	—
State Of California									
Waste Disposal Enterprise	Waste Disposal Enterprise	—	—	—	—	—	—	14,396	—
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	2030	15,705,000	15,705,000	11,155,000	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Luis Obispo County Flood Control and Water Conservation District — (continued)									
Zone 3									
Retrofit Lopez Dam - Refinance	Water Enterprise	2011	2030	\$ 10,245,000	\$ 10,245,000	\$ —	\$ 10,245,000	\$ —	\$ —
Certificates of Participation									
Retrofit Lopez Dam	Water Enterprise	2000	2031	13,200,000	13,200,000	13,280,000	—	—	—
Retrofit Lopez Dam - Refinance	Water Enterprise	2011	2030	11,420,000	11,420,000	—	11,420,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	24,140,929	—
San Luis Obispo Regional Transit Authority									
Other Long-Term Indebtedness									
Building Improvements	Transit Enterprise	2007	2021	3,082,621	3,082,621	—	—	—	—
San Luis Water District									
Certificates of Participation									
Refinance and Construction	Water Enterprise	1996	2016	8,000,000	8,000,000	205,000	845,000	—	—
Other Long-Term Indebtedness									
Refunding Bonds	Water Enterprise	2004	2014	2,985,000	2,985,000	240,000	1,055,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,053,710	—
San Mateo County Harbor District									
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	10,083,374	—
San Mateo County Joint Powers Financing Authority									
Revenue Bonds									
2001 Capital Projects	Financing or Constructing Facilities	2001	2031	32,890,000	32,890,000	1,680,000	20,935,000	—	—
Facilities and Equipment 1993	Financing or Constructing Facilities	1993	2021	68,962,715	68,962,715	2,720,000	44,010,000	—	—
Facilities and Equipment 1997	Financing or Constructing Facilities	1997	2032	63,205,000	63,205,000	—	10,850,000	—	—
Health Center	Financing or Constructing Facilities	1999	2029	113,140,000	113,140,000	—	12,815,000	—	—
North County Satellite Clinics	Financing or Constructing Facilities	1993	2026	4,768,300	4,768,300	—	5,688,057	—	—
Refund 2003 Lease Revenue Bond	Financing or Constructing Facilities	2008	2037	141,080,000	141,080,000	2,665,000	135,825,000	—	—
Refund Partial 1997 & 1999 LRB	Financing or Constructing Facilities	2008	2026	115,505,000	115,505,000	4,440,000	111,065,000	—	—
Certificates of Participation									
Colma Creek Flood Control	Financing or Constructing Facilities	1997	2032	15,780,000	15,780,000	310,000	12,815,000	—	—
Colma Creek Flood Control 2004	Financing or Constructing Facilities	2004	2040	10,380,000	10,380,000	40,000	10,200,000	—	—
San Mateo County Mosquito Abatement District									
Certificates of Participation									
Construct New Building	Pest Control	2001	2006	2,275,000	2,275,000	275,000	—	—	—
San Mateo County Transit District									
Revenue Bonds									
Defeasement Old Bonds	Transit Enterprise	2009	2019	19,040,000	19,040,000	1,635,000	15,815,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Transit District — (continued)									
Defeas Old Bonds	Transit Enterprise	2005	2034	\$ 218,990,000	\$ 218,990,000	\$ —	\$ 218,990,000	\$ —	\$ —
Reimburse Expenditures	Transit Enterprise	1993	2020	150,555,000	150,555,000	6,735,000	78,730,000	—	—
San Miguel Community Services District									
United States									
State Of California	Water Enterprise	—	—	—	—	—	—	1,225,406	—
	Water Enterprise	—	—	—	—	—	—	558,224	—
San Miguel Consolidated Fire Protection District									
Revenue Bonds									
Refunding Lease Revenue Bonds	Fire Protection	2003	2020	10,005,000	10,005,000	570,000	6,450,000	—	—
San Rafael County Sanitation District (Marin)									
Certificates of Participation									
Sewage Collection Facilities	Waste Disposal Enterprise	2001	2011	4,710,000	4,710,000	409,701	940,000	—	—
San Ramon Public Financing Authority									
Revenue Bonds									
Advanced Refunding	Financing or Constructing Facilities	2004	2024	8,105,000	8,105,000	350,000	6,045,000	—	—
Defeas Portion of 1994 Issue	Financing or Constructing Facilities	1998	2028	26,920,000	26,920,000	735,000	20,380,000	—	—
Projects and programs	Financing or Constructing Facilities	2006	2038	31,866,570	31,866,570	—	31,866,570	—	—
Projects and programs	Financing or Constructing Facilities	2006	2038	9,066,000	9,066,000	346,000	8,082,000	—	—
Projects and programs	Financing or Constructing Facilities	2006	2038	13,599,000	13,599,000	519,000	12,288,000	—	—
Certificates of Participation									
Refund COP 8	Financing or Constructing Facilities	1996	2024	7,555,000	7,555,000	240,000	4,915,000	—	—
Refunding of COP #6	Financing or Constructing Facilities	2001	2016	13,970,000	13,970,000	655,000	8,415,000	—	—
Refunding of COP #7	Financing or Constructing Facilities	2003	2018	2,580,000	2,580,000	165,000	1,375,000	—	—
San Ramon Valley Fire Protection									
Certificates of Participation									
Land	Fire Protection	2006	2036	9,485,000	9,485,000	180,000	8,795,000	—	—
Acquisition/Construction									
Refunding 1993 COP Issue	Fire Protection	2003	2020	9,015,000	9,015,000	525,000	5,565,000	—	—
Other Long-Term Indebtedness									
Liability Claims	Fire Protection	2005	2011	20,000	20,000	—	20,000	—	—
Vehicle/Apparatus	Fire Protection	2004	2011	2,235,000	2,235,000	308,006	318,570	—	—
Acquisition									
Vehicle/Apparatus	Fire Protection	2005	2012	4,600,000	4,600,000	700,206	727,584	—	—
Acquisition									
Vehicle/Apparatus	Fire Protection	2011	2018	3,400,000	3,400,000	—	3,400,000	—	—
Acquisition									
Workers Compensation	Fire Protection	2005	2011	1,106,190	1,106,190	—	1,578,991	—	—
Claims									
San Ramon Valley Unified District Joint Powers Financing Authority									
Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Valley Unified District Joint Powers Financing Authority — (continued)									
Parking Structures	Financing or Constructing Facilities	2011	2033	\$ 25,000,000	\$ 25,000,000	\$ —	\$ 25,000,000	\$ —	\$ —
Sanger Public Financing Authority									
Revenue Bonds									
Refund Outstanding RDA Bonds	Financing or Constructing Facilities	1995	2015	7,040,000	7,040,000	50,000	350,000	—	—
Refunding	Financing or Constructing Facilities	2006	2018	3,950,000	3,950,000	—	—	—	—
Refunding Wastewater Bonds	Financing or Constructing Facilities	2006	2036	20,735,000	20,735,000	280,000	20,185,000	—	—
Sanger-Del Rey Cemetery District									
Other Long-Term Indebtedness									
Expansion of Cemetery	Cemetery	1998	2013	415,576	415,576	42,176	124,076	—	—
Sanitary District No. 1 (Marin)									
Other Long-Term Indebtedness									
Construction	Waste Disposal Enterprise	2008	2028	10,000,000	10,000,000	378,061	8,572,569	—	—
Sanitary District No. 2 (Marin)									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	20,000	315,000	—	—
Sanitary District No. 5 (Marin)									
Certificates of Participation									
To Finance Sewer Infrastructure	Waste Disposal Enterprise	1997	2021	1,996,000	1,996,000	115,000	627,466	—	—
Santa Ana Financing Authority									
Revenue Bonds									
Police Building	Financing or Constructing Facilities	2004	2015	38,845,000	38,845,000	4,190,000	13,640,000	—	—
RDA 1989 Bond Purchase	Financing or Constructing Facilities	1999	2013	11,485,000	11,485,000	7,195,000	—	—	—
RDA Tax Allocation Bond	Financing or Constructing Facilities	1998	2019	92,535,000	92,535,000	57,735,000	—	—	—
Water System	Financing or Constructing Facilities	2004	2025	20,110,000	20,110,000	830,000	15,420,000	—	—
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	1,060,000	6,695,000	—	—
City Hall Annex Construction	Financing or Constructing Facilities	1998	2028	12,450,000	12,450,000	345,000	9,160,000	—	—
Local Street Improvement	Financing or Constructing Facilities	2008	2040	68,010,000	68,010,000	1,125,000	66,885,000	—	—
Santa Ana Watershed Project Authority									
Other Long-Term Indebtedness									
Additional Capacity	Water Enterprise	1997	2018	8,265,557	8,265,557	—	—	—	—
Additional Capacity	Waste Disposal Enterprise	1997	2018	8,265,557	8,265,557	428,093	3,351,547	—	—
Additional Capacity	Waste Disposal Enterprise	1999	2018	4,706,329	4,706,329	223,516	1,988,723	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	18,766,944	—
Santa Barbara County Finance Corporation, Inc.									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Barbara County Finance Corporation, Inc. — (continued)									
Certificates of Participation									
Capital Projects	Financing or Constructing Facilities	2001	2021	\$ 31,425,000	\$ 31,425,000	\$ 1,485,000	\$ 22,540,000	\$ —	\$ —
Capital Projects	Financing or Constructing Facilities	2005	2025	18,785,000	18,785,000	865,000	13,860,000	—	—
Finance Capital Projects	Financing or Constructing Facilities	2008	2028	23,600,000	23,600,000	340,000	22,790,000	—	—
Finance Capital Projects	Financing or Constructing Facilities	2010	2040	18,640,000	18,640,000	—	18,640,000	—	—
Refunding of Prior Issuance	Financing or Constructing Facilities	2004	2011	21,600,000	21,600,000	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	2,351	2,347	—	—
Santa Clara County Financing Authority									
Revenue Bonds									
Crime Lab, VHC, Court-2006I	Financing or Constructing Facilities	2006	2031	149,740,000	149,740,000	4,290,000	137,300,000	—	—
Finance VMC	Financing or Constructing Facilities	1994	2025	258,495,000	258,495,000	7,460,000	59,540,000	—	—
Housing Authority -2004A	Financing or Constructing Facilities	2005	2030	3,550,000	3,550,000	85,000	3,110,000	—	—
Housing Authority-2006	Financing or Constructing Facilities	2007	2039	5,125,000	5,125,000	50,000	4,975,000	—	—
Morgan Hills Court House	Financing or Constructing Facilities	2003	2023	20,025,000	20,025,000	975,000	15,460,000	—	—
Multiple Facilities -2007K	Financing or Constructing Facilities	2007	2037	93,540,000	93,540,000	1,840,000	91,700,000	—	—
Qualifying Energy Conservation	Financing or Constructing Facilities	2011	2026	20,368,000	20,368,000	—	20,368,000	—	—
Refund 1998A & 2000B - 2010N	Financing or Constructing Facilities	2010	2017	50,110,000	50,110,000	10,645,000	37,381,776	—	—
Refund 2005F, 2005G - 2008M	Financing or Constructing Facilities	2008	2035	143,105,000	143,105,000	535,000	140,328,383	—	—
Refund Part of 94 and 88	Financing or Constructing Facilities	1997	2022	188,405,000	188,405,000	—	22,956,016	—	—
Refunding part of 1997A	Financing or Constructing Facilities	2008	2023	126,410,000	126,410,000	2,380,000	107,353,498	—	—
Refunding various bonds-2008L	Financing or Constructing Facilities	2008	2036	112,840,000	112,840,000	1,015,000	108,258,254	—	—
Valley Specialty Center-2005E	Financing or Constructing Facilities	2005	2011	11,110,000	11,110,000	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	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	165,000	3,800,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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-EI Camino Hospital District Hospital Facilities Authority									
Revenue Bonds Construction	Financing or Constructing Facilities	1985	2015	\$ 75,000,000	\$ 75,000,000	\$ 4,800,000	\$ 32,900,000	\$ —	\$ —
Santa Clara Valley Transportation Authority									
Revenue Bonds									
Finance Light Rail Extensions Improvements	Transit Enterprise	2001	2026	200,000,000	200,000,000	3,455,000	—	—	—
Improvements	Transit Enterprise	2000	2027	40,000,000	40,000,000	1,265,000	29,010,000	—	—
Improvements	Transit Enterprise	1998	2027	50,000,000	50,000,000	1,535,000	35,585,000	—	—
Refunding 1997 Revenue Bonds	Transit Enterprise	2007	2021	26,275,000	26,275,000	1,840,000	22,685,000	—	—
Refunding 2007 Maturities	Transit Enterprise	2008	2026	168,585,000		1,275,000	164,880,000	—	—
Refunding 2007 Series A Revenue Bonds	Transit Enterprise	2008	2036	120,095,000	120,095,000	2,430,000	117,665,000	—	—
Refunding 2008 Series A Revenue Bonds	Transit Enterprise	2008	2036	236,730,000	236,730,000	—	235,875,000	—	—
To Fund Measure A Capital Requirements	Transit Enterprise	2010	2032	645,890,000	645,890,000	—	645,890,000	—	—
Santa Clara Valley Water District									
Revenue Bonds									
Finance water system improve	Water Enterprise	2007	2037	131,000,000	131,000,000	2,345,000	126,415,000	—	—
Water Treatment Plant Renovati	Water Enterprise	2006	2035	99,835,000	99,835,000	2,415,000	89,025,000	—	—
General Obligation Bonds									
Construct Water Plant 1963	Water Enterprise	1963	2012	42,050,000	42,050,000	505,000	405,000	—	—
Certificates of Participation									
Defeased Prior COP Debt	Flood Control and Water Conservation	2007	2030	78,780,000	78,780,000	2,235,000	70,115,000	—	—
Partial Refunded 1994 COPs	Flood Control and Water Conservation	2004	2024	32,965,000	32,965,000	2,290,000	15,585,000	—	—
Partial Refunded 1994 COPs	Flood Control and Water Conservation	2003	2024	85,715,000	85,715,000	4,755,000	57,460,000	—	—
Other Long-Term Indebtedness									
State Revolving Fund Loan	Water Enterprise	2006	2027	6,350,000	6,349,999	260,000	5,711,168	—	—
Water Storage Rights	Water Enterprise	2003	2035	46,900,000	46,900,000	—	5,311,292	—	—
Santa Clarita Public Finance Authority									
Revenue Bonds									
Court Deposit Land Acquisition	Financing or Constructing Facilities	2007	2037	13,785,000	13,785,000	270,000	12,805,000	—	—
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	1,060,000	12,700,000	—	—
Other Long-Term Indebtedness									
Parking Lot Acquisition	Financing or Constructing Facilities	2002	2012	1,200,000	1,200,000	140,472	146,575	—	—
Public Improvements	Financing or Constructing Facilities	2003	2010	2,590,955	2,590,955	—	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Clarita Valley Sanitation District of Los Angeles County									
Revenue Bonds Improvements State Of California	Waste Disposal Enterprise	2003	2023	\$ 43,625,984	\$ 43,625,984	\$ 1,758,488	\$ 32,709,084	\$ —	\$ —
	Waste Disposal Enterprise	—	—	—	—	—	—	37,192,873	—
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	2,870,000	—	—
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	396,942	800,832	—	—
Flood Control Project	Flood Control and Water Conservation	2004	2024	4,976,978	4,976,978	217,428	3,829,946	—	—
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	730,000	5,475,000	—	—
Other Long-Term Indebtedness Treatment Plant Loans	Waste Disposal Enterprise	1995	2019	24,374,831	24,374,831	1,286,192	10,070,213	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	70,000	540,000	—	—
Santa Cruz Port District									
Other Long-Term Indebtedness Boating and Waterways, Various	Harbor and Port Enterprise	2000	2031	11,603,542	11,603,542	600,000	9,747,782	—	—
Santa Cruz Public Improvement Financing Corporation									
Certificates of Participation DeLaveaga Golf Course Impr.	Financing or Constructing Facilities	2004	2029	5,290,000	5,290,000	110,000	3,110,000	—	—
Landfill Construction	Financing or Constructing Facilities	2001	2021	7,500,000	7,500,000	3,335,000	—	—	—
Remodel City Hall	Financing or Constructing Facilities	2001	2031	4,415,000	4,415,000	3,630,000	—	—	—
Other Long-Term Indebtedness Homeless Center	Financing or Constructing Facilities	2002	2021	765,000	765,000	36,681	474,844	—	—
Santa Fe Irrigation District									
Revenue Bonds Refinancing	Water Enterprise	2007	2019	12,980,000	12,980,000	925,000	10,225,000	—	—
Refinancing	Financing or Constructing Facilities	2007	2019	12,980,000	12,980,000	—	—	—	—
Santa Margarita Fire Protection									
Other Long-Term Indebtedness Land and Equipment	Fire Protection	2006	2015	116,670	116,670	12,319	59,472	—	—
Santa Margarita Water District									
Improvement No. 7WS Revenue Bonds CFD 99-1 Talaga	Water Enterprise	2007	2030	63,480,000	63,480,000	1,140,000	60,960,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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. 7WS CFD 99-1 Talaga Valley	Water Enterprise	1999	2029	\$ 67,070,000	\$ 67,070,000	\$ 525,000	\$ 37,465,000	\$ —	\$ —
General Obligation Bonds									
Facilities	Waste Disposal Enterprise	2009	2018	2,105,000	2,105,000	1,035,000	1,070,000	—	—
Facilities	Waste Disposal Enterprise	2009	2018	3,680,000	3,680,000	245,000	3,435,000	—	—
Facilities	Waste Disposal Enterprise	2009	2018	29,865,000	29,865,000	1,990,000	27,875,000	—	—
Sewer Facilities	Waste Disposal Enterprise	2009	2038	6,365,000	6,365,000	110,000	6,255,000	—	—
Sewer Facilities	Waste Disposal Enterprise	2009	2038	4,240,000	4,240,000	75,000	4,165,000	—	—
Sewer Facilities	Waste Disposal Enterprise	2009	2038	27,885,000	27,885,000	480,000	27,405,000	—	—
Sewer Facilities	Waste Disposal Enterprise	2009	2018	555,000	555,000	275,000	280,000	—	—
Water Facilities 2W 1994	Water Enterprise	1994	2013	12,210,000	12,210,000	890,000	3,070,000	—	—
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	425,000	25,000	—	—
Water/Sewer 2A 1994	Water Enterprise	1994	2013	8,780,000	8,780,000	640,000	2,210,000	—	—
Water/Sewer 3WS 1994	Water Enterprise	1994	2014	20,480,000	20,480,000	830,000	4,355,000	—	—
Water/Sewer Fac 2004	Water Enterprise	2004	2020	1,920,000	1,920,000	—	1,920,000	—	—
Water/Sewer Fac 2004	Water Enterprise	2004	2020	36,740,000	36,740,000	—	36,740,000	—	—
Water/Sewer Facilities 1987	Water Enterprise	1987	2014	1,330,000	1,330,000	90,000	415,000	—	—
Water/Sewer Facilities 1994	Water Enterprise	1994	2014	34,615,000	34,615,000	1,400,000	7,365,000	—	—
Water/Sewer Facilities 1994	Water Enterprise	1994	2014	77,775,000	77,775,000	3,150,000	16,540,000	—	—
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	1,095,000	—	—
Water/Sewer Facility	Water Enterprise	2003	2032	14,445,000	14,445,000	345,000	12,190,000	—	—
Water/Sewer Facility	Water Enterprise	2003	2017	1,785,000	1,785,000	125,000	975,000	—	—
Other Long-Term Indebtedness									
Construction	Water Enterprise	2003	2025	10,263,996	10,263,996	—	10,689,274	—	—
El Toro Reservoir	Water Enterprise	2000	2013	8,093,663	8,093,663	681,291	1,477,058	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	12,831,276	—
Santa Margarita-Dana Point Authority									
Revenue Bonds									
Sewer Facility	Waste Disposal Enterprise	2009	2038	6,365,000	6,365,000	110,000	6,255,000	—	—
Sewer Facility	Waste Disposal Enterprise	2009	2038	4,240,000	4,240,000	75,000	4,165,000	—	—
Sewer Facility	Waste Disposal Enterprise	2009	2038	27,885,000	27,885,000	480,000	27,405,000	—	—
Sewer Facility 2004	Waste Disposal Enterprise	2004	2020	62,770,000	62,770,000	—	62,770,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	16,421,458	16,421,458	664,830	3,492,613	—	—
Waste Disposal	Waste Disposal Enterprise	2009	2018	3,680,000	3,680,000	245,000	3,435,000	—	—
Waste Disposal	Waste Disposal Enterprise	2009	2018	2,105,000	2,105,000	1,035,000	1,070,000	—	—
Waste Disposal	Waste Disposal Enterprise	2009	2018	555,000	555,000	275,000	280,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	4,058,542	4,058,542	165,170	862,387	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	77,775,000	77,775,000	3,150,000	16,540,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	34,615,000	34,615,000	1,400,000	7,365,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	1,330,000	1,330,000	90,000	415,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2013	8,780,000	8,780,000	640,000	2,210,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2013	12,210,000	12,210,000	890,000	3,070,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2012	33,095,000	33,095,000	425,000	25,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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-Dana Point Authority — (continued)									
Waste Disposal Facilities	Waste Disposal Enterprise	2003	2032	\$ 18,225,000	\$ 18,225,000	\$ 605,000	\$ 14,260,000	\$ —	\$ —
Waste Disposal	Waste Disposal Enterprise	2009	2018	29,865,000	29,865,000	1,990,000	27,875,000	—	—
Santa Maria Cemetery District									
Certificates of Participation									
Cemetery Expansion - Land	Cemetery	2001	2021	1,740,000	1,740,000	80,000	1,090,000	—	—
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	230,000	18,925,000	—	—
Financing of Construction 1	Financing or Constructing Facilities	1998	2016	6,705,000	6,705,000	420,000	2,410,000	—	—
Financing of Construction 2	Financing or Constructing Facilities	1991	2016	4,980,000	4,980,000	50,000	305,000	—	—
Santa Nella County Water District									
Other Long-Term Indebtedness	Water Enterprise	2000	2015	120,000	120,000	9,033	49,168	—	—
Construction									
Santa Ynez Community Services District									
General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1974	2017	500,000	500,000	14,000	119,000	—	—
Other Long-Term Indebtedness									
District Office Building	Waste Disposal Enterprise	2006	2026	1,000,000	1,000,000	35,184	854,971	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	189,723	—
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	2,805,000	—	—
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	155,000	3,480,000	—	—
Saratoga Fire Protection District									
General Obligation Bonds									
Construction of Fire Station	Fire Protection	2000	2030	5,973,737	5,973,737	230,000	4,818,737	—	—
Other Long-Term Indebtedness									
Mortgage Payable	Fire Protection	2004	2014	1,500,000	1,500,000	40,199	2,132,955	—	—
Saticoy Sanitary District (Ventura)									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	21,750	1,159,850	—	—
Sausalito-Marín City Sanitary (Marín)									
Other Long-Term Indebtedness									
Wastewater system improvements	Waste Disposal Enterprise	2008	2028	3,000,000	3,000,000	107,663	2,689,686	—	—
Schell-Vista Fire Protection District									
Special Assessment Act									
Mello-Roos	Fire Protection	—	—	—	—	75,000	1,955,000	—	—
School Projects Financing Corporation of Sacramento County									
Certificates of Participation									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
School Projects Financing Corporation of Sacramento County — (continued)									
Administration Building	Financing or Constructing Facilities	2002	2027	\$ 5,385,000	\$ 5,385,000	\$ 185,000	\$ 4,370,000	\$ —	\$ —
Administration Building	Financing or Constructing Facilities	1999	2020	5,065,000	5,065,000	330,000	3,260,000	—	—
Scott Valley Fire Protection District									
Other Long-Term Indebtedness									
Fire Engine Purchase	Fire Protection	2006	2011	10,000	10,000	1,900	—	—	—
Scotts Valley Fire Protection District									
Other Long-Term Indebtedness									
Reduce State CALPERS oblig.	Fire Protection	2011	2025	3,227,158	3,227,158	71,717	3,155,441	—	—
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	2,375,000	—	—
COP Refund, 1992 Improvements	Financing or Constructing Facilities	1992	2021	7,359,911	7,359,911	40,568	73,224	—	—
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	125,000	1,325,000	—	—
Other Long-Term Indebtedness									
Refinance Existing Bonds	Water Enterprise	2004	2024	4,010,000	4,010,000	140,000	3,265,000	—	—
Water Facilities Construction	Water Enterprise	2002	2032	5,475,000	5,475,000	45,000	4,980,000	—	—
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	140,000	3,265,000	—	—
Water Facilities	Financing or Constructing Facilities	2002	2032	5,475,000	5,475,000	45,000	4,980,000	—	—
Seeley County Water District									
Other Long-Term Indebtedness									
Purchase of Equipment	Waste Disposal Enterprise	2009	2014	35,099	35,099	5,781	19,372	—	—
Purchase of Equipment	Water Enterprise	2009	2014	35,099	35,099	5,780	19,373	—	—
Purchase of Land	Water Enterprise	2006	2017	113,000	113,000	9,369	72,259	—	—
United States	Water Enterprise	—	—	—	—	—	—	40,707	—
Semitropic Water Storage District									
Revenue Bonds									
Construction Of Water Project	Water Enterprise	2007	2017	5,000,000	5,000,000	517,199	3,460,225	—	—
Future Water Banking Projects	Water Enterprise	2004	2035	50,045,000	50,045,000	581,706	44,565,956	—	—
water banking projects	Water Enterprise	2009	2039	51,080,000	51,080,000	709,776	52,253,698	—	—
Water Banking Projects	Water Enterprise	2006	2036	32,955,000	32,955,000	400,129	27,958,364	—	—
State Of California									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Semitropic Water Storage District — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 15,327,311	\$ —
Seneca Hospital District Other Long-Term Indebtedness Hospital	Hospital Enterprise	1995	2026	845,000	845,000	910,629	823,018	—	—
Serrano Irrigation District Other Long-Term Indebtedness Construction of Well Facility	Water Enterprise	2000	2020	407,443	407,443	19,970	228,642	—	—
Modification of Treat. Plant	Water Enterprise	2006	2026	3,448,786	3,448,786	123,279	2,892,512	—	—
Purchase Water	Water Enterprise	2004	2014	1,500,000	1,500,000	24,821	772,406	—	—
Refunding-Treatment Plant Loan	Water Enterprise	2001	2016	3,460,882	3,460,882	258,555	1,079,832	—	—
Water Facilities Projects	Water Enterprise	2011	2026	1,500,000	1,500,000	—	1,500,000	—	—
Well #4	Water Enterprise	1990	2012	547,441	547,441	41,374	74,648	—	—
Shaded Terrace Maintenance District (San Joaquin) Certificates of Participation Well Replacement	Water Enterprise	1999	2040	300,000	300,000	4,000	266,000	—	—
Shafter-Wasco Irrigation District Certificates of Participation Acquisition Water Entitlement State Of California	Water Enterprise	2010	2040	14,435,000	14,435,000	—	14,435,000	—	—
Shasta Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	710,424	—
Lease Obligations	Water Enterprise	—	—	—	—	—	—	1,933,996	—
Shasta Joint Powers Financing Authority Revenue Bonds	Fire Protection	—	—	—	—	—	—	—	(73,338)
County Administration Center	Financing or Constructing Facilities	2003	2033	42,575,000	42,575,000	920,000	37,590,000	—	—
County Courthouse Improvement	Financing or Constructing Facilities	1998	2023	9,165,000	9,165,000	300,000	5,880,000	—	—
Landfill	Financing or Constructing Facilities	1997	2010	6,790,000	6,790,000	555,000	—	—	—
Refunding Bonds	Financing or Constructing Facilities	2003	2015	5,705,000	5,705,000	525,000	2,395,000	—	—
Shasta Lake Fire Protection District Other Long-Term Indebtedness Fire Engine	Fire Protection	2008	2012	464,796	464,796	112,222	240,759	—	—
Sierra Economic Development Corporation Other Long-Term Indebtedness SBA - Micro Loan Program	Local and Regional Planning or Development	2009	2019	551,986	251,986	16,463	235,523	—	—
USDA Rural Revolving Loan Prog	Local and Regional Planning or Development	2008	2033	1,725,989	1,725,989	—	1,725,989	—	—
Sierra Lakes County Water District Other Long-Term Indebtedness Construction State Of California	Waste Disposal Enterprise	2007	2031	8,000,000	1,600,000	—	5,000,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Lakes County Water District — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 1,091,070	\$ —
Sierra Madre Financing Authority									
Revenue Bonds									
Removal Of Blight	Financing or Constructing Facilities	1998	2019	6,740,000	6,740,000	335,000	3,355,000	—	—
Water System Improvements	Financing or Constructing Facilities	2003	2034	6,750,000	6,750,000	—	6,750,000	—	—
Water System Improvements	Financing or Constructing Facilities	1999	2020	5,175,000	5,175,000	245,000	2,840,000	—	—
Sierra Valley Hospital Financing Authority									
Revenue Bonds									
Defeasance/Capital Improvement	Financing or Constructing Facilities	1998	2023	2,300,000	2,300,000	75,000	1,751,100	—	—
Sierra View Hospital District									
Revenue Bonds									
Construction Financing	Hospital Enterprise	2007	2037	54,515,000	54,515,000	960,000	53,555,000	—	—
Refunding Revenue Bonds	Hospital Enterprise	2010	2022	18,725,000	18,725,000	—	18,725,000	—	—
Other Long-Term Indebtedness									
Capital Lease	Hospital Enterprise	2008	2015	13,360,000	13,360,000	1,838,798	8,159,276	—	—
Sierra-Kings Hospital District									
Revenue Bonds									
Refinance 96 Bond	Hospital Enterprise	2006	2036	1,400,000	1,400,000	20,000	1,258,748	—	—
Refinance 96 Bond	Hospital Enterprise	2006	2036	5,940,000	5,940,000	105,000	5,384,879	—	—
General Obligation Bonds									
Construction	Hospital Enterprise	2002	2032	5,998,815	5,998,815	100,000	5,265,000	—	—
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	60,170	1,432,223	—	—
Sierraville Public Utility District									
United States									
Water Enterprise		—	—	—	—	—	—	206,500	—
State Of California									
Water Enterprise		—	—	—	—	—	—	6,695	—
Simi Valley Public Financing Authority									
Revenue Bonds									
Finance Capital Improvement	Financing or Constructing Facilities	1995	2015	16,620,000	16,620,000	695,000	4,120,000	—	—
Smith River Community Services District									
United States									
Water Enterprise		—	—	—	—	—	—	135,000	—
State Of California									
Water Enterprise		—	—	—	—	—	—	207,750	—
Solano Irrigation District									
Revenue Bonds									
Refund 1981 Bonds	Electric Enterprise	1986	2012	29,500,000	29,500,000	1,055,000	2,395,000	—	—
Refund 1986 Bonds	Electric Enterprise	2006	2020	19,015,000	19,015,000	325,000	17,640,000	—	—
United States									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Solano Irrigation District — (continued)									
State Of California	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 206,507	\$ —
	Water Enterprise	—	—	—	—	—	—	2,567,958	—
Soledad Community Health Care District									
General Obligation Bonds									
Building Construction	Hospital Enterprise	1990	2020	2,750,000	2,750,000	125,000	1,525,000	—	—
Soledad-Mission Recreation and Park District									
Other Long-Term Indebtedness									
Pool Renovations	Recreation and Park	2007	2032	605,000	605,000	19,184	550,433	—	—
Sonoma County Library									
Other Long-Term Indebtedness									
Capital Leases	Library Services	2008	2014	108,511	108,511	23,683	43,297	—	—
OPEB	Health	2009	2010	1,957,586	1,957,586	—	4,004,853	—	—
Sonoma County Water Agency									
Revenue Bonds									
Transmission System	Water Enterprise	2006	2036	11,500,000	11,500,000	220,000	10,665,000	—	—
Expansion									
Transmission System	Water Enterprise	2003	2032	15,680,000	15,680,000	355,000	13,230,000	—	—
Expansion									
Treatment Plant Upgrade	Waste Disposal Enterprise	2005	2026	6,220,000	6,220,000	230,000	5,155,000	—	—
General Obligation Bonds									
Wastewater Facility	Waste Disposal Enterprise	1978	2020	500,000	500,000	18,000	204,000	—	—
Wastewater Facility	Waste Disposal Enterprise	1977	2017	300,000	300,000	12,000	100,000	—	—
Other Long-Term Indebtedness									
Acquisition of photovoltaic	Water Enterprise	2007	2019	5,442,922	5,442,922	405,168	3,917,587	—	—
Admin Building Purchase	Water Enterprise	2003	2016	8,800,000	8,800,000	471,120	5,742,106	—	—
Capital Improvement	Water Enterprise	2005	2020	2,000,000	2,000,000	110,753	1,255,743	—	—
O & M Facility Purchase	Water Enterprise	2008	2023	5,835,000	5,835,000	302,702	5,101,720	—	—
Plant Improve - Photovoltaic	Waste Disposal Enterprise	2006	2020	2,750,000	2,750,000	164,928	1,948,669	—	—
United States									
	Flood Control and Water Conservation	—	—	—	—	—	—	103,915,796	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	14,001,714	—
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	730,000	6,820,000	—	—
General Obligation Bonds									
Wastewater Facility	Waste Disposal Enterprise	1976	2017	300,000	300,000	13,000	76,000	—	—
Other Long-Term Indebtedness									
Property Acquired for Storage	Waste Disposal Enterprise	2010	2015	933,000	933,000	171,954	761,046	—	—
Treatment Upgrade	Waste Disposal Enterprise	1998	2014	760,992	760,992	43,510	186,086	—	—
State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	6,174,980	—
Sonoma Valley Healthcare District									
General Obligation Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Valley Healthcare District — (continued)									
Hospital Construction Project	Hospital Enterprise	2009	2031	\$ 23,000,000	\$ 23,000,000	\$ —	\$ 23,000,000	\$ —	\$ —
Re-finance Revenue Bonds	Hospital Enterprise	2009	2030	12,000,000	12,000,000	—	12,000,000	—	—
Other Long-Term Indebtedness									
EHR purchase & install	Hospital Enterprise	2011	2016	2,167,667	2,167,667	33,463	2,134,204	—	—
Install & Purchase CT Scanner	Hospital Enterprise	2007	2014	2,200,000	2,200,000	415,051	142,424	—	—
Install & Purchase MRI System	Hospital Enterprise	2010	2013	806,600	806,600	20,485	786,115	—	—
Install & Purchase Timeclock	Hospital Enterprise	2008	2011	149,999	149,999	22,956	—	—	—
Purch & install Stryker Equip	Hospital Enterprise	2011	2014	140,622	140,622	18,758	121,864	—	—
Purch & install Stryker Towers	Hospital Enterprise	2010	2012	202,503	202,503	79,552	91,014	—	—
Purchase & install Mammo Equip	Hospital Enterprise	2009	2013	332,253	332,253	64,973	167,389	—	—
Purchase & install Sterilizer	Hospital Enterprise	2010	2015	48,591	48,591	9,390	39,201	—	—
Software Purchase & install	Hospital Enterprise	2010	2015	173,926	173,926	6,449	167,477	—	—
Working Capital Loan	Hospital Enterprise	2010	2013	2,000,000	2,000,000	523,473	1,476,527	—	—
Sonora Public Financing Authority									
Revenue Bonds									
Fire Station, City Hall	Financing or Constructing Facilities	1997	2017	2,276,500	2,276,500	125,000	1,060,000	—	—
Soquel Creek Water District									
Revenue Bonds									
Refund Bonds	Water Enterprise	2004	2019	9,035,000	9,035,000	550,000	5,085,000	—	—
Certificates of Participation									
Construction	Water Enterprise	2011	2041	16,800,000	16,800,000	—	16,800,000	—	—
South Bay Cities Sanitation District (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	12,602,034	12,602,034	495,209	9,211,216	—	—
To finance improvements	Waste Disposal Enterprise	2008	2021	418,781	418,781	29,912	329,035	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	6,604,802	—
South Bayside System Authority									
Revenue Bonds									
Capital Improvements	Financing or Constructing Facilities	2008	2029	339,000,000	10,000,000	330,000	9,670,000	—	—
Capital Improvements	Financing or Constructing Facilities	2008	2039	339,000,000	55,855,000	805,000	55,050,000	—	—
South Coast Air Quality Management District									
Other Long-Term Indebtedness									
Building	Air Pollution Control	1988	2014	87,837,464	87,837,464	5,375,000	20,370,000	—	—
Claims Payable	Air Pollution Control	1987	2014	1,428,572	1,428,572	—	653,782	—	—
Installment Pension Obligation	Air Pollution Control	1995	2023	81,291,896	81,291,896	4,715,000	47,191,896	—	—
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	5,375,000	3,240,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Coast Air Quality Management District Building Corporation — (continued)									
Refunding of 1992 Bonds	Financing or Constructing Facilities	2002	2014	\$ 26,820,000	\$ 26,820,000	\$ —	\$ 17,130,000	\$ —	\$ —
South Coast Water District									
Revenue Bonds									
Facilities Improvement	Waste Disposal Enterprise	2010	2029	17,485,000	17,485,000	560,000	16,925,000	—	—
Facility Improvements	Waste Disposal Enterprise	2010	2040	19,350,000	19,350,000	—	19,350,000	—	—
General Obligation Bonds									
Refunding	Water Enterprise	2011	2017	2,965,000	2,965,000	—	2,965,000	—	—
Refunding	Water Enterprise	2000	2017	7,670,000	7,670,000	4,060,000	—	—	—
Certificates of Participation									
Importation Pipeline	Water Enterprise	1998	2017	6,005,000	6,005,000	120,320	1,026,480	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	3,807,697	—
South Feather Water and Power Agency									
Revenue Bonds									
Construct Powerhouse and Dam	Electric Enterprise	1960	2010	62,000,000	62,000,000	532,000	—	—	—
Treatment Plant	Water Enterprise	1980	2020	3,500,000	3,500,000	105,000	1,375,000	—	—
Certificates of Participation									
Solar Energy System	Water Enterprise	2003	2024	2,685,000	2,685,000	125,000	2,560,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	109,106	—
South Gate Public Finance Authority									
Revenue Bonds									
Refinance 1989 Issue	Financing or Constructing Facilities	1996	2012	14,280,000	14,280,000	1,160,000	2,535,000	—	—
Refund 1994 TAB Issue	Financing or Constructing Facilities	2003	2024	31,900,000	31,900,000	1,205,000	23,820,000	—	—
Refund 1998 Housing TAB	Financing or Constructing Facilities	2002	2024	17,335,000	17,335,000	620,000	12,925,000	—	—
Certificates of Participation									
Construction of Corp Yard	Financing or Constructing Facilities	2001	2011	2,645,000	2,645,000	300,000	—	—	—
Refund 1999 TA Note	Financing or Constructing Facilities	2002	2024	15,185,000	15,185,000	545,000	11,320,000	—	—
Refund 1999 TA Notes	Financing or Constructing Facilities	2002	2024	7,280,000	7,280,000	240,000	5,690,000	—	—
South Montebello Irrigation District									
Other Long-Term Indebtedness									
New Well Construction	Water Enterprise	2000	2015	3,557,305	3,557,305	142,704	2,292,834	—	—
South Monterey County Fire Protection District									
Other Long-Term Indebtedness									
Fire Engine Purchase	Fire Protection	2004	2012	138,500	138,500	17,215	29,535	—	—
South Napa Waste Management Authority									
Revenue Bonds									
Plant Expansion	Waste Disposal Enterprise	2004	2014	9,030,000	9,030,000	1,000,000	3,240,000	—	—
South Orange County Wastewater Authority									
Other Long-Term Indebtedness									
Construction of Facilities	Waste Disposal Enterprise	1987	2012	532,164	532,164	32,150	24,980	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Park County Sanitation District (Sonoma) South Park County Sanitation District Revenue Bonds	Collection System Upgrades	2005	2026	\$ 3,250,000	\$ 3,250,000	\$ 120,000	\$ 2,690,000	\$ —	\$ —
South Placer Fire Protection District Other Long-Term Indebtedness	Supplies Purchase	2006	2010	86,441	86,411	23,023	1	—	—
South Placer Wastewater Authority Revenue Bonds	Refunding 2008 Revenue Bonds	2011	2035	30,165,000	30,165,000	—	30,165,000	—	—
	Refunding 2008 Revenue Bonds	2011	2035	30,160,000	30,160,000	—	30,160,000	—	—
	Refunding 2008 Revenue Bonds	2011	2029	30,000,000	30,000,000	—	30,000,000	—	—
	Refunding 2008 Revenue Bonds	2011	2025	67,040,000	67,040,000	—	67,040,000	—	—
	Wastewater Treatment Plant	2008	2027	92,850,000	92,850,000	91,425,000	(91,425,000)	—	—
	Wastewater Treatment Plant	2008	2027	72,504,000	72,504,000	72,504,000	—	—	—
South San Joaquin Irrigation District Certificates of Participation	Water Enterprise	2008	2019	25,000,000	25,000,000	1,935,000	21,135,000	—	—
South San Luis Obispo County Sanitation District (San Luis Obispo)	Time Warrants	—	—	—	—	—	483,519	—	—
South Santa Clara County Fire District Other Long-Term Indebtedness	copy machine	2011	2016	8,708	8,708	354	8,354	—	—
	lifepak heart monitors	2010	2015	186,430	186,430	36,710	146,675	—	—
South Sutter Water District Other Long-Term Indebtedness	Install New Pipe Under Hwy 65	2004	2016	1,000,000	1,000,000	82,380	523,994	—	—
South Tahoe Joint Powers Financing Authority Revenue Bonds	Parking Garage Construction	2002	2027	9,000,000	9,000,000	215,000	8,030,000	—	—
	Redevelopment Project Area 1	2003	2033	10,855,000	10,855,000	35,000	10,690,000	—	—
	Refund 1995 A Revenue Bonds	2006	2025	23,245,000	23,245,000	875,000	20,000,000	—	—
	Refund 2003 B Revenue Bonds	2007	2038	20,360,000	20,360,000	180,001	20,010,000	—	—
	Refunding of Debt	2005	2036	39,255,000	39,255,000	890,000	35,265,000	—	—
Other Long-Term Indebtedness	Redevelopment Project Area 1	2004	2034	12,205,000	12,205,000	185,000	11,660,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Tahoe Joint Powers Financing Authority — (continued)									
Redevelopment Project Area 1	Financing or Constructing Facilities	1999	2030	\$ 9,295,000	\$ 9,295,000	\$ 110,000	\$ 8,315,000	\$ —	\$ —
South Tahoe Public Utility District									
Revenue Bonds									
Water Revenue Refunding Bonds	Water Enterprise	2002	2014	7,850,000	7,850,000	645,000	2,840,000	—	—
Certificates of Participation									
Sewer Revenue	Waste Disposal Enterprise	2004	2024	15,000,000	15,000,000	630,000	10,925,000	—	—
Other Long-Term Indebtedness									
MTBE Impact	Water Enterprise	1999	2019	4,965,000	4,965,000	192,337	1,993,299	—	—
Sewer Revenue	Waste Disposal Enterprise	2007	2027	10,000,000	10,000,000	362,766	8,778,756	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	3,389,792	—
Southeast Area Animal Control Authority									
Other Long-Term Indebtedness									
Facility Construction	Animal Control	2005	2015	1,020,693	1,020,693	101,240	515,708	—	—
Southeast Resource Recovery Facility Authority									
Revenue Bonds									
Refund 1995 Bonds	Financing or Constructing Facilities	2003	2018	120,235,000	120,235,000	7,050,000	80,555,000	—	—
Southern California Logistics Airport Authority									
Revenue Bonds									
Airport Improvements	Airport Enterprise	2006	2043	34,980,000	34,980,000	315,000	34,080,000	—	—
Airport Improvements	Airport Enterprise	2006	2043	64,165,000	64,165,000	595,000	62,085,000	—	—
Airport Improvements	Airport Enterprise	2007	2044	42,000,000	42,000,000	445,000	40,650,000	—	—
Airport Improvements	Airport Enterprise	2008	2045	13,334,924	13,334,924	15,001	13,254,923	—	—
Improvement to Airport/Rail Ln	Airport Enterprise	2004	2033	42,185,000	42,185,000	725,000	23,460,000	—	—
Redevelopment	Airport Enterprise	2007	2044	41,460,000	41,460,000	435,000	39,140,000	—	—
Redevelopment Activities	Airport Enterprise	2006	2043	45,020,000	45,020,000	210,000	42,550,000	—	—
Refinance	Airport Enterprise	2006	2043	16,855,000	16,855,000	790,000	14,880,000	—	—
Refinance and Defeasance	Airport Enterprise	2006	2043	62,780,000	62,780,000	80,000	58,260,000	—	—
Southern California Public Power Authority									
Revenue Bonds									
Capital Programs	Electric Enterprise	2003	2037	476,435,000	476,435,000	9,735,000	105,510,000	—	—
Issuance, Capital, & Refunding	Electric Enterprise	2010	2040	726,040,000	726,040,000	187,335,000	538,705,000	—	—
Issuance, Refunding & Capital	Electric Enterprise	2009	2024	849,915,000	849,915,000	11,910,000	710,720,000	—	—
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	500,000	124,500,000	—	—
Refunding	Electric Enterprise	2001	2021	104,480,000	104,480,000	1,540,000	92,750,000	—	—
Refunding	Electric Enterprise	2002	2020	189,270,000	189,270,000	12,320,000	101,475,000	—	—
Refunding	Electric Enterprise	2008	2022	48,025,000	48,025,000	350,000	47,495,000	—	—
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	28,500,000	97,000,000	—	—
Refunding 1991	Electric Enterprise	1991	2019	293,900,000	293,900,000	234,000,000	—	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Public Power Authority — (continued)									
Refunding 1998	Electric Enterprise	1998	2011	\$ 466,550,000	\$ 466,550,000	\$ 9,280,000	\$ 10,515,000	\$ —	\$ —
Refunding bond issue	Electric Enterprise	2007	2036	260,990,000	260,990,000	3,535,000	24,600,000	—	—
Refunding, Capital Programs	Electric Enterprise	2011	2040	902,205,000	902,205,000	—	902,205,000	—	—
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	15,585,000	445,470,000	—	—
Southern California Regional Rail Authority									
Other Long-Term Indebtedness	Transit Enterprise	1996	2011	20,358,378	20,357,378	—	—	—	—
Southern Humboldt Community Hospital District									
General Obligation Bonds	Hospital Enterprise	1980	2019	1,350,000	1,350,000	45,981	480,908	—	—
Other Long-Term Indebtedness	Hospital Enterprise	2008	2013	129,162	129,162	25,105	64,371	—	—
Clinical Lab Testing Equipment	Hospital Enterprise	2011	2026	569,000	569,000	13,592	555,408	—	—
Earthquake retrofit	Hospital Enterprise	2011	2026	569,000	569,000	13,592	555,408	—	—
Southern Inyo Healthcare District									
Other Long-Term Indebtedness	Hospital Enterprise	2009	2020	608,056	608,056	114,885	498,480	—	—
Telecommunications Lease	Hospital Enterprise	2009	2020	608,056	608,056	114,885	498,480	—	—
Southern Marin Fire Protection District									
Other Long-Term Indebtedness	Fire Protection	2010	2020	278,863	278,863	—	322,233	—	—
Other Post-Employment Benefits	Fire Protection	2010	2020	278,863	278,863	—	322,233	—	—
Southern Mono Health Care District									
General Obligation Bonds	Hospital Enterprise	2001	2031	26,266,564	26,266,564	1,406,162	21,184,555	—	—
Expand, Upgrade Facilities	Hospital Enterprise	2001	2031	26,266,564	26,266,564	1,406,162	21,184,555	—	—
Other Long-Term Indebtedness	Hospital Enterprise	2004	2019	153,750	153,750	9,405	97,776	—	—
Bishop Building	Hospital Enterprise	2001	2016	556,352	556,352	38,071	213,518	—	—
La Brie Condo	Hospital Enterprise	2006	2018	5,000,000	5,000,000	384,894	3,237,239	—	—
La Salle Building Lease	Hospital Enterprise	2006	2018	1,700,000	1,700,000	130,369	1,096,947	—	—
La Salle Castoff Lease	Hospital Enterprise	2006	2011	4,482,909	4,482,909	969,881	—	—	—
La Salle HIS/PACS Lease	Hospital Enterprise	2006	2011	3,255,767	3,255,767	704,387	—	—	—
La Salle Radiology Lease	Hospital Enterprise	2002	2017	308,000	308,000	20,990	157,389	—	—
Lupin Units	Hospital Enterprise	2003	2015	4,000,000	4,000,000	344,230	1,747,677	—	—
Ortho Building	Hospital Enterprise	2001	2016	156,000	156,000	11,226	67,078	—	—
Tamarack Condo	Hospital Enterprise	2001	2016	156,000	156,000	11,226	67,078	—	—
Southern San Joaquin Municipal Utility District									
Other Long-Term Indebtedness	Water Enterprise	2011	2030	23,177,439	23,177,439	—	23,177,439	—	—
Purchase Water Entitlement	Water Enterprise	2011	2030	23,177,439	23,177,439	—	23,177,439	—	—
Southgate Recreation and Park District									
Certificates of Participation	Recreation and Park	2004	2011	4,565,000	4,565,000	595,000	610,000	—	—
Capital Improvement	Recreation and Park	2010	2036	5,210,000	5,210,000	—	5,210,000	—	—
Construction of facilities	Recreation and Park	2005	2026	8,350,000	8,350,000	240,000	7,230,000	—	—
Refunding 1996 And 1998	Recreation and Park	2005	2026	8,350,000	8,350,000	240,000	7,230,000	—	—
Other Long-Term Indebtedness	Recreation and Park	2005	2020	535,000	490,330	28,320	360,620	—	—
Capital Improvements	Recreation and Park	2010	2040	—	—	—	368,820	—	—
Other Post Employment Benefits	Recreation and Park	2010	2040	—	—	—	368,820	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Southwest Communities Financing Authority (Animal Shelter)									
Revenue Bonds To finance animal shelter	Financing or Constructing Facilities	2008	2038	\$ 15,105,000	\$ 15,105,000	\$ 245,000	\$ 14,860,000	\$ —	\$ —
Spanish Flat Water District State Of California	Water Enterprise	—	—	—	—	—	—	229,945	—
Special District Risk Management Authority (Sacramento)									
Other Long-Term Indebtedness Lease-purchase Building & Land	Self Insurance	2004	2019	4,600,000	4,600,000	3,138,720	—	—	—
Springville Public Utility District									
Revenue Bonds									
Construction	Waste Disposal Enterprise	2005	2045	244,475	244,475	2,849	228,374	—	—
Water Treatment Plant	Water Enterprise	1984	2024	431,800	431,800	15,000	240,000	—	—
Other Long-Term Indebtedness									
Water Treatment Plant	Water Enterprise	1993	2020	209,664	209,664	9,268	111,466	—	—
Water Treatment Plant	Water Enterprise	2009	2011	108,889	108,889	—	112,692	—	—
Squaw Valley Public Service District									
Other Long-Term Indebtedness									
Construct Admin Center	Water Enterprise	2004	2028	1,380,000	1,243,173	45,300	1,129,186	—	—
Construct Admin Center	Waste Disposal Enterprise	2004	2028	620,000	558,527	20,351	507,315	—	—
Land - Administration Building	Water Enterprise	2001	2016	694,140	694,140	48,300	343,275	—	—
Land - Administration Building	Waste Disposal Enterprise	2001	2016	311,860	311,860	21,700	154,225	—	—
Land - New Station	Fire Protection	2001	2016	1,006,000	1,006,000	70,000	497,500	—	—
Stallion Springs Community Services District									
Other Long-Term Indebtedness									
Community Center	Recreation and Park	2007	2021	500,000	500,000	47,276	303,690	—	—
Construction									
Fund Water System Project	Water Enterprise	2004	2014	500,000	500,000	52,869	172,627	—	—
Fund Water System Project	Water Enterprise	2006	2021	1,000,000	1,000,000	56,521	742,636	—	—
New Building Loan	Police Protection and Personal Safety	2009	2016	750,000	750,000	96,905	560,724	—	—
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	1,115,000	22,085,000	—	—
Partial Refunding 1992 COP	Financing or Constructing Facilities	1997	2012	10,630,000	10,630,000	1,435,000	1,505,000	—	—
Performing Arts Center	Financing or Constructing Facilities	2004	2025	15,340,000	15,340,000	620,000	12,345,000	—	—
Public Administration Building	Financing or Constructing Facilities	1998	2018	22,160,000	22,160,000	1,170,000	11,585,000	—	—
Refund 1996A & 1997A COP	Financing or Constructing Facilities	2007	2018	40,540,000	40,540,000	3,565,000	27,450,000	—	—
Stege Sanitary District (Contra Costa) State Of California									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Stege Sanitary District (Contra Costa) — (continued)	Waste Disposal Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 1,651,536	\$ —
Stinson Beach County Water District									
General Obligation Bonds									
System Improvements	Water Enterprise	1975	2018	600,000	600,000	—	210,000	—	—
Other Long-Term Indebtedness									
Refunding/Improvements	Water Enterprise	1998	2021	1,140,000	1,140,000	—	705,000	—	—
System Improvements	Water Enterprise	1998	2028	600,000	600,000	—	460,000	—	—
Water System Improvements	Water Enterprise	2003	2032	1,400,000	1,400,000	—	1,155,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	307,264	—
Stockton Port District									
Revenue Bonds									
Infrastructure Improvements	Harbor and Port Enterprise	2002	2030	10,000,000	10,000,000	279,119	8,450,224	—	—
Infrastructure Improvements	Harbor and Port Enterprise	2001	2032	10,000,000	10,000,000	205,000	8,540,000	—	—
Rfnd old bonds/Infrstr	Harbor and Port Enterprise	2007	2017	8,330,000	8,330,000	725,000	6,295,000	—	—
Impvmt									
Rfnd old bonds/Infrstr	Harbor and Port Enterprise	2007	2032	21,400,000	21,400,000	180,000	20,965,000	—	—
Impvmt									
Other Long-Term Indebtedness									
Facility Improvement	Harbor and Port Enterprise	2005	2015	890,885	890,885	89,684	411,037	—	—
Purchase of Equipment	Harbor and Port Enterprise	2007	2010	158,545	158,545	23,329	—	—	—
Rail Improvements	Harbor and Port Enterprise	2005	2012	54,683	54,683	8,805	9,417	—	—
Rail Improvements Phase 2	Harbor and Port Enterprise	2004	2014	952,475	952,475	102,911	366,249	—	—
RAIL Road Improvements	Harbor and Port Enterprise	2005	2012	430,721	430,721	69,321	67,538	—	—
Stockton-East Water District									
Certificates of Participation									
Conveyance/1990A COP	Water Enterprise	1992	2023	52,880,319	52,880,319	—	20,705,319	—	—
Refinance									
Finance Payment of 1990B	Water Enterprise	2002	2030	17,658,089	17,658,089	—	17,658,089	—	—
COPs									
Refinance 1992A COPs	Water Enterprise	1997	2023	11,300,000	11,300,000	485,000	8,835,000	—	—
Refinance 1992A COPs	Water Enterprise	2002	2023	21,635,000	21,635,000	1,010,000	17,785,000	—	—
Other Long-Term Indebtedness									
Sedimentation Basin/Pump	Water Enterprise	2006	2026	7,000,000	7,000,000	264,113	5,894,256	—	—
Stati									
United States	Water Enterprise	—	—	—	—	—	—	139,031	—
Stone Corral Irrigation District									
United States	Water Enterprise	—	—	—	—	—	—	24,919	—
Storm Drain Maintenance District No. 4 (Contra Costa)									
Other Long-Term Indebtedness									
Flood Control Projects	Drainage and Drainage Maintenance	2003	2008	100,000	100,000	—	108,500	—	—
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	—	—	—	—	—	—	61,916	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Strathmore Public Utility District State Of California	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 1,852,173	\$ —
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	1,335,000	—	—
Suisun City Public Financing Authority Certificates of Participation Refund 1993 COP	Financing or Constructing Facilities	2004	2016	2,490,000	2,490,000	—	1,155,000	—	—
Suisun/Solano Water Authority Revenue Bonds Facility Expansion, Refunding	Water Enterprise	1994	2017	10,000,000	10,000,000	510,000	3,229,593	—	—
Suisun-Fairfield-Rockville Cemetery District Other Long-Term Indebtedness Acquisition of Land	Cemetery	2001	2008	191,247	191,247	—	—	—	—
Sultana Community Services District Revenue Bonds Sewer Construction United States	Waste Disposal Enterprise	1983	2023	99,100	99,100	3,000	54,000	—	—
Summit Cemetery District Other Long-Term Indebtedness OPEB	Water Enterprise	—	—	—	—	—	—	57,721	—
Summitside Maintenance District (San Joaquin) Certificates of Participation Improvement	Cemetery	2010	2040	1,102,001	1,102,001	132,096	1,026,369	—	—
Sunnyslope County Water District Other Long-Term Indebtedness New Well Construction State Of California	Water Enterprise	1999	2010	100,000	100,000	1,400	87,100	—	—
	Water Enterprise	2007	2014	1,000,000	1,000,000	138,705	543,220	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	1,232,000	—
	Water Enterprise	—	—	—	—	—	—	4,420,000	—
Sunnyvale Financing Authority Revenue Bonds Replace Materials Recvry Equip	Financing or Constructing Facilities	2007	2021	8,130,000	8,130,000	480,000	6,750,000	—	—
Certificates of Participation Government Center Re-Financing	Financing or Constructing Facilities	2009	2031	15,865,000	15,865,000	470,000	14,885,000	—	—
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	140,000	7,030,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
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	\$ 400,000	\$ —	\$ —
Susan River Fire Protection District Other Long-Term Indebtedness New Construction For Building	Fire Protection	2006	2016	286,363	286,363	250,568	—	—	—
Susanville Consolidated Sanitary District (Lassen) State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	3,357,843	—
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	169,853	2,005,569	—	—
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	—	—
Rehab of Wastewater System State Of California	Waste Disposal Enterprise	2011	2013	670,000	670,000	—	670,000	—	—
	Water Enterprise	—	—	—	—	—	—	11,886	—
	Waste Disposal Enterprise	—	—	—	—	—	—	86,297	—
Sutter Extension Water District Other Long-Term Indebtedness Equipment Loans	Water Enterprise	2004	2015	200,846	200,846	30,936	—	—	—
Sweetwater Authority Revenue Bonds Defeasement and Improvements	Water Enterprise	2005	2025	37,775,000	37,775,000	2,315,000	35,460,000	—	—
Sweetwater Springs Water District General Obligation Bonds Purchase and Upgrade System	Water Enterprise	1990	2043	12,000,000	12,000,000	212,000	9,712,307	—	—
Other Long-Term Indebtedness Construction	Water Enterprise	2008	2028	3,000,000	3,000,000	99,355	2,760,089	—	—
Construction Claim Payable State Of California	Water Enterprise	2005	2010	235,000	235,000	85,000	—	—	—
	Water Enterprise	—	—	—	—	—	—	1,570,973	—
Taft Public Financing Authority Revenue Bonds Correctional Facility	Financing or Constructing Facilities	1996	2017	21,740,000	21,740,000	1,250,000	9,235,000	—	—
Tahoe City Public Utility District General Obligation Bonds Refunding State Loan	Water Enterprise	2001	2021	602,994	602,994	28,208	397,257	—	—
Refunding State Loan	Water Enterprise	2001	2010	878,624	878,624	64,217	—	—	—
Refunding State Loan	Waste Disposal Enterprise	2001	2011	179,730	179,730	23,123	12,063	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 City Public Utility District — (continued)									
Other Long-Term Indebtedness									
Acquisition/Constr of Property	Recreation and Park	2004	2014	\$ 600,000	\$ 600,000	\$ 62,221	\$ 240,931	\$ —	\$ —
Refund COP Series A/New Constr	Recreation and Park	2003	2013	2,434,000	2,434,000	259,948	691,697	—	—
Sewer & Water Capital Project	Recreation and Park	2007	2017	2,000,000	2,000,000	178,485	1,486,539	—	—
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	12,513	112,618	—	—
State Of California	Recreation and Park	—	—	—	—	—	—	2,131,174	—
Tahoe Forest Hospital District									
Revenue Bonds									
Construction	Hospital Enterprise	2006	2021	27,385,000	27,385,000	625,000	26,005,000	—	—
Construction	Hospital Enterprise	2009	2027	29,586,982	29,586,982	—	—	—	—
Finance Construction	Hospital Enterprise	2002	2033	12,000,000	12,000,000	250,000	10,690,000	—	—
Improvements/Renovations	Hospital Enterprise	2010	2040	43,000,000	43,000,000	—	—	—	—
General Obligation Bonds									
Construction	Hospital Enterprise	2009	2027	29,400,000	29,400,000	—	29,400,000	—	—
Improvement/Renovations	Hospital Enterprise	2010	2040	43,000,000	43,000,000	—	43,000,000	—	—
Other Long-Term Indebtedness									
Equipment	Hospital Enterprise	2009	2015	332,842	332,842	51,949	202,761	—	—
Equipment	Hospital Enterprise	2007	2014	2,800,000	2,800,000	400,037	1,263,813	—	—
Lease Agreement 1	Hospital Enterprise	2004	2012	1,700,000	1,700,000	465,325	—	—	—
Lease Agreement 3	Hospital Enterprise	2004	2009	527,137	527,137	86,506	—	—	—
Note Payable 2	Hospital Enterprise	2004	2011	221,794	221,794	52,267	—	—	—
Tahoe-Truckee Sanitation Agency									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	44,167,167	—
Tahoe-Truckee Unified School District Financing Corporation									
Certificates of Participation									
Financing	Financing or Constructing Facilities	1997	2011	5,180,000	5,180,000	970,000	—	—	—
Financing	Financing or Constructing Facilities	2002	2019	9,500,000	9,500,000	595,000	5,765,000	—	—
Tamalpais Community Services District									
Other Long-Term Indebtedness									
Finance System Improvements	Waste Disposal Enterprise	2006	2025	3,000,000	3,000,000	117,684	2,410,526	—	—
Finance System Improvements	Waste Disposal Enterprise	2008	2028	3,000,000	3,000,000	107,664	2,689,685	—	—
Tea Pot Dome Water District									
Other Long-Term Indebtedness									
Water Contract	Water Enterprise	2010	2025	1,400,000	1,400,000	—	1,400,000	—	—
Tehachapi - Cummings County Water District									
Certificates of Participation	Water Enterprise	1998	2015	5,795,000	5,795,000	425,000	1,905,000	—	—
Emissions Control Project									
Tehachapi City Financing Corporation									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Tehachapi City Financing Corporation — (continued)									
Certificates of Participation									
Pay Off Water Rights Loan	Financing or Constructing Facilities	2000	2016	\$ 3,990,000	\$ 3,990,000	\$ 1,945,000	\$ —	\$ —	\$ —
Water System Improvement	Financing or Constructing Facilities	1998	2038	289,900	289,900	4,600	243,300	—	—
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	33,140	198,842	—	—
Tejon-Castac Water District									
Lease Obligations	Water Enterprise	—	—	—	—	—	—	—	1,530,782
Temecula Community Services District									
Certificates of Participation									
Community Recreation Center	Recreation and Park	2001	2022	6,465,000	6,465,000	285,000	4,160,000	—	—
Templeton Cemetery District									
Other Long-Term Indebtedness									
Cemetery Improvements	Cemetery	2009	2023	300,000	300,000	14,439	265,318	—	—
Templeton Community Services District									
Other Long-Term Indebtedness									
Nacimiento Construction	Water Enterprise	2008	2041	4,615,000	4,615,000	—	4,615,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,312,853	—
Terra Bella Irrigation District									
Other Long-Term Indebtedness									
Financed 9(d) Contract	Water Enterprise	2010	2030	5,500,000	5,500,000	—	5,500,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,721,817	—
Terra Bella Sewer Maintenance District									
Certificates of Participation									
Construction	Waste Disposal Enterprise	1996	2026	100,000	100,000	15,000	805,000	—	—
Teviston Community Services District									
Other Long-Term Indebtedness									
Infrastructure Improvements	Water Enterprise	1997	2037	130,000	114,250	4,500	103,126	—	—
Infrastructure Improvements	Water Enterprise	1998	2038	11,250	11,250	300	9,142	—	—
Infrastructure Repairs	Water Enterprise	2010	2012	4,773	4,773	1,922	2,851	—	—
The California Special District Association Finance Corporation									
Certificates of Participation									
Construction Project	Financing or Constructing Facilities	2002	2029	2,710,000	2,710,000	60,000	2,340,000	—	—
The La Quinta Financing Authority									
Revenue Bonds									
City Hall Construction	Financing or Constructing Facilities	1996	2019	8,790,000	8,790,000	420,000	4,340,000	—	—
Special Assessment Act									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
The La Quinta Financing Authority — (continued) Mark-Roos	Financing or Constructing Facilities	—	—	\$ —	\$ —	\$ 1,740,000	\$ 81,150,000	\$ —	\$ —
The Visalia Financing Corporation Certificates of Participation Construction of New School	Financing or Constructing Facilities	1990	2017	41,000,000	41,000,000	735,000	8,570,000	—	—
Thermalito Irrigation District Revenue Bonds 4MGD Plant Expansion	Water Enterprise	2005	2025	3,545,000	3,545,000	135,000	2,895,000	—	—
4MGD Plant Expansion	Water Enterprise	2008	2025	1,024,000	1,024,000	939,580	—	—	—
Thornton Fire Protection District Other Long-Term Indebtedness Purchase Engine	Fire Protection	2006	2021	226,697	226,697	9,317	201,603	—	—
Thousand Oaks Public Financing Authority Revenue Bonds Construction of Library	Financing or Constructing Facilities	2010	2032	16,405,000	16,405,000	555,000	15,850,000	—	—
Three Rivers Community Services District United States	Water Enterprise	—	—	—	—	—	—	1,640,000	—
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	1,690,000	5,380,000	—	—
Other Long-Term Indebtedness Construction of Improvements	Water Enterprise	2007	2027	3,800,000	3,800,000	132,622	3,306,356	—	—
Thunderbird County Water District Other Long-Term Indebtedness Purchase Equipment	Water Enterprise	2003	2012	90,000	90,000	—	—	—	—
Tiburon Fire Protection District Other Long-Term Indebtedness Equipment Loan	Fire Protection	2010	2013	500,000	500,000	160,949	339,051	—	—
Purchase of Communication Equi	Fire Protection	1999	2021	293,646	293,646	13,080	181,321	—	—
Timber Cove County Water District State Of California	Water Enterprise	—	—	—	—	—	—	192,682	—
Timber Cove Fire Protection District Other Long-Term Indebtedness Fire Apparatus Purchase	Fire Protection	2008	2012	77,800	77,800	15,192	32,090	—	—
Firehouse Construction	Fire Protection	1994	2014	378,149	378,149	17,776	98,775	—	—
Tipton Community Services District Certificates of Participation Water line replacement project	Water Enterprise	2005	2045	1,000,000	1,000,000	12,200	934,200	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Tomales Community Services District Other Long-Term Indebtedness Solar System State Of California	Waste Disposal Enterprise	2008	2025	\$ 305,000	\$ 163,804	\$ 17,941	\$ 269,118	\$ —	\$ —
	Waste Disposal Enterprise	—	—	—	—	—	—	242,536	—
Torrance Public Financing Authority Certificates of Participation Land Acquisition	Financing or Constructing Facilities	2009	2040	18,880,000	18,880,000	310,000	18,570,000	—	—
	Refund 1991 COP	1998	2028	10,300,000	10,300,000	230,000	6,540,000	—	—
	Refund 1995 COP	2004	2034	19,215,000	19,215,000	900,000	13,150,000	—	—
	Refund 1995 COP	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	490,000	5,620,000	—	—
Trabuco Canyon Public Financing Authority Revenue Bonds Construct Water and Sewer	Financing or Constructing Facilities	1994	2015	61,960,000	61,960,000	4,470,000	14,450,000	—	—
	Water Capacity/Construction	1994	2019	12,080,000	12,080,000	520,000	6,345,000	—	—
Trabuco Canyon Water District Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	175,000	—	—	—
Tracy Fire Protection District Other Long-Term Indebtedness New Station Construction	Fire Protection	2004	2013	750,000	750,000	78,926	169,471	—	—
	Purchase New Engine 93 - 10 yr	2010	2021	342,814	342,814	48,969	293,845	—	—
	State Loan Chapter 1168/85	1985	2015	35,375	35,375	35,375	—	—	—
Tranquillity Irrigation District Other Long-Term Indebtedness Habitat Protection	Water Enterprise	2009	2014	429,916	429,916	—	429,916	—	—
	Water Utility	1995	2015	2,120,628	1,920,628	74,667	—	—	—
	State Of California	—	—	—	—	—	—	519,771	—
Tranquillity Public Utility District General Obligation Bonds Sewer Construction	Waste Disposal Enterprise	1979	2019	100,000	100,000	4,000	42,000	—	—
	Special Assessment Act 1915 Act Bonds	—	—	—	—	700	13,700	—	—
Transmission Agency of Northern California Revenue Bonds Construction of Transmission	Electric Enterprise	1990	2013	283,634,036	283,634,036	8,855,000	19,605,000	—	—
	Refunding Issue (A&B)	2003	2024	191,575,000	191,575,000	2,450,000	181,700,000	—	—
	Refunding of Bonds	2002	2024	103,825,000	103,825,000	3,825,000	76,190,000	—	—
	Refunding of Bonds	2009	2024	67,005,000	67,005,000	—	67,005,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Transmission Agency of Northern California — (continued)									
Refunding of Bonds	Electric Enterprise	2009	2016	\$ 61,810,000	\$ 61,810,000	\$ 9,635,000	\$ 52,175,000	\$ —	\$ —
Tri-Agency Economic Development Authority									
Other Long-Term Indebtedness									
Relending Program	Local and Regional Planning or Development	2000	2027	400,000	400,000	13,918	263,898	—	—
Tri-City Hospital District									
Other Long-Term Indebtedness									
Note Payable	Hospital Enterprise	2005	2010	292,025	292,025	32,579	—	—	—
Tri-Dam Power Authority									
Revenue Bonds									
Bond Refund	Electric Enterprise	2010	2016	16,400,000	16,400,000	—	16,400,000	—	—
Bond Refunding	Electric Enterprise	2005	2017	28,855,000	28,855,000	20,036,467	—	—	—
Trinity County Public Utilities District									
Revenue Bonds									
Direct Tie Project and Sys Imp	Electric Enterprise	2010	2040	19,940,000	19,940,000	45,000	19,895,000	—	—
Certificates of Participation									
System Improvements	Electric Enterprise	1997	2027	1,580,000	1,580,000	1,190,000	—	—	—
System Improvements	Electric Enterprise	2003	2023	9,580,000	9,580,000	395,000	6,590,000	—	—
Other Long-Term Indebtedness									
System Improvements	Electric Enterprise	2003	2022	7,803,800	7,803,800	207,058	6,834,212	—	—
Trinity County Waterworks District No. 1									
Other Long-Term Indebtedness									
Vehicle	Water Enterprise	2004	2022	25,000	25,000	1,091	17,457	—	—
Special Assessment Act									
1911 Act Bonds	Waste Disposal Enterprise	—	—	—	—	11,500	604,566	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	283,122	—
Triunfo County Sanitation District (Ventura)									
Other Long-Term Indebtedness									
Conifer Water Tank Replacement	Water Enterprise	2011	2031	7,760,000	7,760,000	241,338	7,518,662	—	—
Refunding 1993 COPs	Water Enterprise	2003	2013	6,655,000	6,655,000	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	2,805,000	9,335,000	—	—
System Improvements	Water Enterprise	2006	2036	26,570,000	26,570,000	805,000	23,630,000	—	—
Other Long-Term Indebtedness									
Donner Lake Assmt Distr - SRF	Water Enterprise	2004	2026	12,732,965	12,732,965	555,175	10,081,855	—	—
Equipment	Electric Enterprise	2005	2010	225,170	225,170	24,191	—	—	—
Equipment	Electric Enterprise	2004	2024	1,018,010	1,018,010	38,604	121,024	—	—
Equipment	Electric Enterprise	1996	2013	1,417,905	1,417,905	48,721	155,814	—	—
Projects	Water Enterprise	2002	2017	3,240,000	3,240,000	209,811	1,831,041	—	—
Water System Improvement	Water Enterprise	1993	2021	5,250,000	5,250,000	214,982	2,718,139	—	—
Truckee-Donner Recreation and Park District									
Certificates of Participation									
Community Center	Recreation and Park	2007	2037	24,235,000	24,235,000	380,000	23,855,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Truckee-Donner Recreation and Park District — (continued)									
Other Long-Term Indebtedness									
Construction of New Park	Recreation and Park	2002	2021	\$ 2,000,000	\$ 2,000,000	\$ 98,014	\$ 1,290,638	\$ —	\$ —
Tucker Oaks Water District									
Other Long-Term Indebtedness									
Repairs	Waste Disposal Enterprise	1990	2015	31,053	31,053	—	35,442	—	—
Tulare District Healthcare System									
General Obligation Bonds									
Construction	Hospital Enterprise	2008	2037	15,000,000	15,000,000	—	15,000,000	—	—
Construction	Hospital Enterprise	2008	2032	17,850,000	17,850,000	440,000	16,170,000	—	—
Construction	Hospital Enterprise	2010	2039	70,000,000	70,000,000	—	70,000,000	—	—
Other Long-Term Indebtedness									
Equipment	Hospital Enterprise	2007	2011	514,762	514,762	127,161	—	—	—
Equipment Lease	Hospital Enterprise	2006	2011	165,666	165,666	33,067	—	—	—
Equipment PACS/AS400	Hospital Enterprise	2006	2011	2,500,000	2,500,000	408,264	—	—	—
Tulare Irrigation District									
General Obligation Bonds									
Refinance other debt	Water Enterprise	2010	2013	1,128,499	1,128,499	—	1,128,499	—	—
Other Long-Term Indebtedness									
San Joaquin River Settlement	Water Enterprise	2010	2030	9,980,000	9,980,000	—	9,980,000	—	—
Water Facilities	Water Enterprise	1998	2013	5,800,000	5,800,000	410,820	1,096,377	—	—
Tulare Lake Drainage District (Kings)									
General Obligation Bonds									
Land Purchase for Ponds	Drainage and Drainage Maintenance	2007	2012	2,000,000	2,000,000	416,444	434,331	—	—
Tuolumne City Sanitary District									
Revenue Bonds									
Raise Funds for Share of Grant	Waste Disposal Enterprise	1979	2019	335,000	335,000	—	129,000	—	—
Tuolumne Utilities District									
Certificates of Participation									
Water Improvements	Water Enterprise	1990	2031	1,100,000	1,100,000	22,000	844,000	—	—
Other Long-Term Indebtedness									
Reclamation Land	Waste Disposal Enterprise	2007	2022	1,246,014	1,246,014	67,194	995,451	—	—
Water Improvements	Water Enterprise	1994	2015	1,784,668	1,784,668	254,452	379,567	—	—
Water Improvements	Water Enterprise	1996	2016	3,608,856	3,608,856	241,047	1,634,321	—	—
Water Tank Construction	Water Enterprise	2005	2020	1,300,000	1,300,000	77,301	886,232	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	34,690	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	1,036,802	—
Turlock Irrigation District									
Revenue Bonds									
Advance Refunding 1986	Electric Enterprise	1992	2018	46,265,000	46,265,000	2,445,000	5,350,000	—	—
Don Pedro Project-Generator	Electric Enterprise	1988	2014	14,955,000	14,955,000	960,000	4,690,000	—	—
Gas Generation	Electric Enterprise	1998	2026	70,870,000	70,870,000	—	54,690,000	—	—
Gas Generation	Electric Enterprise	2004	2034	201,085,000	201,085,000	—	142,785,000	—	—
Refund 1998 Bonds & 2009 Notes	Electric Enterprise	2010	2030	154,595,000	154,595,000	—	154,595,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Turlock Irrigation District — (continued)									
Refund Bonds 1986 thru 1992	Electric Enterprise	2003	2020	\$ 30,240,000	\$ 30,240,000	\$ 310,000	\$ 27,135,000	\$ —	\$ —
Refund COPs	Electric Enterprise	1996	2013	60,580,000	60,580,000	5,405,000	6,700,000	—	—
Refund WECA Bonds & 2009 Notes	Electric Enterprise	2010	2030	138,585,000	138,585,000	—	138,585,000	—	—
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	32,500,000	—	—
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	171,427	—	—	—
Wells	Water Enterprise	2008	2013	347,756	347,756	188,092	62,906	—	—
Twain Harte Community Services District									
Revenue Bonds									
Improve Sewer Lines	Waste Disposal Enterprise	1974	2013	250,000	250,000	10,000	30,000	—	—
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1974	2023	150,165	150,165	11,458	36,154	—	—
Water Utility	Water Enterprise	2010	2020	400,000	400,000	164,839	215,050	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	769,701	—
Twentynine Palms County Water District									
Certificates of Participation									
Advanced Refunding of COP	Water Enterprise	2002	2012	2,386,000	2,386,000	266,746	421,858	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,686,373	—
Twin Cities Police Authority									
Special Assessment Act									
Mello-Roos	Police Protection and Personal Safety	—	—	—	—	235,000	19,765,000	—	—
Ukiah Valley Fire Protection District									
Other Long-Term Indebtedness									
Equipment purchase	Fire Protection	2008	2012	40,000	40,000	7,981	17,168	—	—
Fire Protection	Fire Protection	2010	2020	200,000	200,000	15,931	184,069	—	—
Long-Term Workmans Comp. Liab.	Fire Protection	2003	2013	26,951	26,951	—	—	—	—
Real Estate Purchase	Fire Protection	2008	2018	200,000	200,000	18,570	154,034	—	—
Vehicle purchase	Fire Protection	2005	2015	265,000	265,000	25,811	145,608	—	—
Union Public Utility District									
Certificates of Participation									
Treatment Plant	Water Enterprise	1995	2020	1,710,000	1,710,000	110,596	640,404	—	—
Other Long-Term Indebtedness									
Treatment Plant	Water Enterprise	2006	2027	2,329,772	1,837,771	94,773	1,975,184	—	—
United States	Water Enterprise	—	—	—	—	—	—	468,522	—
State Of California									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Union Public Utility District — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 150,962	\$ —
Union Sanitary District (Alameda)									
Other Long-Term Indebtedness									
Increase Capacity at WTF	Waste Disposal Enterprise	1995	2012	6,043,042	6,043,042	444,998	471,698	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	29,105,399	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	2,880,050	—
United Water Conservation District									
Revenue Bonds									
Capital Improvements	Flood Control and Water Conservation	2006	2021	3,226,639	3,226,639	453,854	1,121,039	—	—
Capital Improvements	Flood Control and Water Conservation	2005	2020	8,537,156	8,537,156	217,216	6,505,118	—	—
Capital Improvements	Water Enterprise	2006	2021	5,243,361	5,243,361	671,146	2,138,961	—	—
Capital Improvements	Water Enterprise	2005	2020	1,899,586	1,899,586	57,784	1,594,882	—	—
Improvements	Water Enterprise	2001	2022	2,274,555	2,274,555	137,180	1,109,570	—	—
Improvements	Flood Control and Water Conservation	2001	2022	275,445	275,445	17,820	235,430	—	—
Other Long-Term Indebtedness									
State Water Project	Water Enterprise	1971	2020	2,121,434	2,121,434	239,011	1,429,356	—	—
United Water Conservation District Public Facilities									
Financing Corporation									
Certificates of Participation									
Capital Improvements	Financing or Constructing Facilities	2009	2039	15,465,000	15,465,000	1,815,000	13,650,000	—	—
Upland Public Financing Authority									
Revenue Bonds									
Refund COP	Financing or Constructing Facilities	2002	2016	3,040,000	3,040,000	195,000	1,365,000	—	—
Utica Power Authority									
Other Long-Term Indebtedness									
Financing, Start Up Costs	Electric Enterprise	1996	2031	3,705,000	3,705,000	100,906	585,468	—	—
Vacaville Fire Protection District									
Other Long-Term Indebtedness									
Construction of Fire Facility	Fire Protection	2010	2021	692,336	692,336	11,343	680,993	—	—
Purchased fire engines	Fire Protection	2006	2010	345,000	345,000	75,750	—	—	—
Vacaville Public Financing Authority									
Revenue Bonds									
Public Improvements	Financing or Constructing Facilities	1996	2022	9,250,000	9,250,000	260,000	4,405,000	—	—
Public Improvements	Financing or Constructing Facilities	2001	2031	31,980,000	31,980,000	765,000	26,720,000	—	—
Public Improvements	Financing or Constructing Facilities	2000	2031	11,995,000	11,995,000	950,000	7,860,000	—	—
Public Infrastructure	Financing or Constructing Facilities	1988	2018	87,830,000	75,880,000	300,000	3,555,000	—	—
Certificates of Participation									
Sports Complex, Skating	Financing or Constructing Facilities	1998	2020	7,880,000	7,880,000	375,000	4,764,178	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Vacaville Public Financing Authority — (continued) Theater, Library, Cultural	Financing or Constructing Facilities	1994	2013	\$ 15,170,000	\$ 15,170,000	\$ 995,000	\$ 3,335,000	\$ —	\$ —
Vacaville Unified School Library District Other Long-Term Indebtedness									
New Library Construction	Library Services	2004	2013	1,327,110	1,327,110	148,103	318,231	—	—
New Library Construction	Library Services	2003	2030	3,895,000	3,895,000	53,687	1,883,938	—	—
Vallecitos Water District Certificates of Participation									
Capital Projects	Waste Disposal Enterprise	2005	2035	23,224,940	23,224,940	541,280	28,646,263	—	—
Capital projects and refinance	Water Enterprise	2005	2035	43,475,060	43,475,060	818,720	31,233,737	—	—
Other Long-Term Indebtedness Construction	Waste Disposal Enterprise	2009	2030	8,000,000	8,000,000	400,000	7,000,000	—	—
Vallejo Sanitation and Flood Control District Revenue Bonds									
Collection and Treatment	Waste Disposal Enterprise	2011	2025	3,345,000	3,345,000	—	3,330,229	—	—
Certificates of Participation									
Collection and Treatment	Waste Disposal Enterprise	1994	2020	38,905,000	38,905,000	1,700,000	19,137,247	—	—
Collection and Treatment	Waste Disposal Enterprise	2006	2036	39,665,000	39,665,000	780,000	36,749,567	—	—
Collection and Treatment	Waste Disposal Enterprise	2001	2028	25,645,000	25,645,000	3,460,000	—	—	—
Other Long-Term Indebtedness									
Collection and Treatment	Waste Disposal Enterprise	2008	2025	4,406,072	4,406,072	222,421	3,737,115	—	—
Collection and Treatment	Waste Disposal Enterprise	2004	2023	13,798,201	13,798,201	658,008	9,304,528	—	—
Valley Center Fire Protection District Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2009	2013	343,334	343,334	68,432	145,693	—	—
Valley Center Municipal Water District Revenue Bonds									
Refinance Safe Drinking Water	Water Enterprise	1993	2013	1,400,000	1,400,000	100,000	165,000	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	90,000	815,000	—	—
Valley of the Moon Fire Protection District Other Long-Term Indebtedness									
Equipments	Fire Protection	1994	2015	298,762	298,762	—	—	—	—
Valley of the Moon Water District Certificates of Participation									
Construction	Water Enterprise	2000	2021	3,000,000	2,833,992	122,406	1,860,427	—	—
Other Long-Term Indebtedness									
Eldridge-Madrone Settlement	Water Enterprise	2010	2014	242,631	242,631	48,526	145,579	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	745,541	—
Valley Sanitary District (Riverside) Certificates of Participation									
Treatment Plant Expansion	Waste Disposal Enterprise	2006	2026	12,915,000	12,915,000	495,000	11,065,000	—	—
Valley Springs Public Utilities District Financing Authority Certificates of Participation									
Well Replacement	Financing or Constructing Facilities	2010	2051	1,300,000	1,300,000	—	1,300,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Springs Public Utility District									
Revenue Bonds									
Refunding Bond	Water Enterprise	2006	2017	\$ 181,084	\$ 181,084	\$ 120,529	\$ —	\$ —	\$ —
Other Long-Term Indebtedness									
Well replacement	Water Enterprise	2010	2051	1,300,000	1,300,000	—	1,300,000	—	—
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	135,000	435,000	—	—
Vandenberg Village Community Services District									
Other Long-Term Indebtedness									
Waste Water Treatment Plant	Waste Disposal Enterprise	2008	2038	8,600,427	8,600,427	934,489	13,476,625	—	—
Ventura County Public Financing Authority									
Revenue Bonds									
Refund 1991 Bond	Financing or Constructing Facilities	1998	2011	6,095,000	6,095,000	500,000	—	—	—
Certificates of Participation									
Acquire/Construct Facilities	Financing or Constructing Facilities	2003	2019	27,110,000	27,110,000	1,665,000	17,225,000	—	—
Acquire/Construct Facilities	Financing or Constructing Facilities	2009	2029	89,720,000	89,720,000	5,655,000	84,065,000	—	—
Other Long-Term Indebtedness									
Acquire/Construct Facilities	Financing or Constructing Facilities	1998	2028	51,000,000	51,000,000	3,600,000	25,800,000	—	—
Ventura County Waterworks No. 16									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	4,982,954	—
Ventura County Waterworks No. 19									
State Of California	Water Enterprise	—	—	—	—	—	—	57,469	—
Ventura Port District									
Certificates of Participation									
Refunding of COP	Harbor and Port Enterprise	2008	2027	10,000,000	10,000,000	365,000	8,715,052	—	—
Refunding of COPs	Harbor and Port Enterprise	2009	2027	2,477,200	2,477,200	85,400	2,138,032	—	—
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	5,023,627	—
Ventura Region Sanitation District									
Other Long-Term Indebtedness									
Biosolid/Microturbine Cnstrctn	Waste Disposal Enterprise	2009	2024	9,000,000	9,000,000	451,620	8,116,332	—	—
Biosolids Construction	Waste Disposal Enterprise	2008	2022	7,000,000	7,000,000	376,375	5,751,774	—	—
Expansion of Landfill	Waste Disposal Enterprise	2011	2025	5,000,000	5,000,000	120,855	4,879,145	—	—
Expansion of Landfill	Waste Disposal Enterprise	2006	2021	7,000,000	7,000,000	392,404	5,363,348	—	—
Sewage Treatment Facility	Waste Disposal Enterprise	2007	2027	2,665,600	2,665,600	93,592	2,295,033	—	—
Victor Valley Transit Authority									
Certificates of Participation									
Capital financing	Transit Enterprise	2007	2037	36,830,000	36,830,000	645,000	34,220,000	—	—
Victor Valley Wastewater Reclamation Authority									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	12,159,791	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Visalia Public Finance Authority Certificates of Participation Construct Convention Center	Financing or Constructing Facilities	2005	2035	\$ 21,590,000	\$ 21,590,000	\$ 1,295,000	\$ 14,955,000	\$ —	\$ —
Vista Joint Powers Financing Authority Revenue Bonds Construct Public Improvements	Financing or Constructing Facilities	1993	2021	14,285,000	14,285,000	530,000	9,925,000	—	—
Refunding Bonds	Financing or Constructing Facilities	1997	2020	26,775,000	26,775,000	75,000	1,040,000	—	—
Wallace Community Services District Other Long-Term Indebtedness Basin construction	Waste Disposal Enterprise	2008	2023	150,000	150,000	7,062	136,244	—	—
Walnut Public Financing Authority Revenue Bonds Improvements and Refund 1992	Financing or Constructing Facilities	2002	2022	26,055,000	26,055,000	1,135,000	19,755,000	—	—
Walnut Valley Building Corporation Certificates of Participation Refund 1992 COPs	Financing or Constructing Facilities	1998	2018	21,705,000	21,705,000	10,855,000	—	—	—
Walnut Valley Water District Other Long-Term Indebtedness Refunding COPs	Water Enterprise	1998	2018	21,705,000	21,705,000	10,855,000	—	—	—
Washington County Water District Other Long-Term Indebtedness Meet Clean Water Mandates	Water Enterprise	2008	2013	25,000	25,000	3,724	14,319	—	—
System Improvements	Water Enterprise	2002	2033	96,983	96,983	1,654	86,749	—	—
Washington Township Health Care District Revenue Bonds Construction	Hospital Enterprise	2010	2041	60,725,000	60,725,000	—	60,725,000	—	—
Construction 1999	Hospital Enterprise	1999	2029	49,725,000	49,725,000	1,210,000	39,055,000	—	—
Construction 2007	Hospital Enterprise	2007	2038	79,645,000	79,645,000	815,000	77,330,000	—	—
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	1,265,000	45,425,000	—	—
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	1,558,313	9,144,079	—	—
Water Replenishment District of Southern California Certificates of Participation Capital improvements	Water Enterprise	2004	2034	15,410,000	15,410,000	340,000	14,120,000	—	—
Capital Improvements	Water Enterprise	2008	2038	18,365,000	18,365,000	300,000	17,890,000	—	—
WaterReuse Finance Authority Revenue Bonds Finance Water Facilities	Financing or Constructing Facilities	1998	2028	200,000,000	200,000,000	645,000	15,850,000	—	—
Waterford Public Financing Authority Special Assessment Act									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Waterford Public Financing Authority — (continued) Mark-Roos	Financing or Constructing Facilities	—	—	\$ —	\$ —	\$ 215,000	\$ 4,075,000	\$ —	\$ —
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	12,580	120,998	—	—
Waterworks District No. 21 (Los Angeles) Other Long-Term Indebtedness									
Water System Improvement	Water Enterprise	2002	2013	200,000	200,000	21,381	44,602	—	—
Water System Improvement	Water Enterprise	2000	2011	167,000	167,000	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	10,000	—	—
System Improvements 1968	Water Enterprise	1968	2012	400,000	400,000	11,000	25,000	—	—
System Improvements 1974	Water Enterprise	1974	2012	370,000	370,000	5,000	11,000	—	—
Weaverville Community Services District Revenue Bonds									
Acquire Water System	Water Enterprise	1978	2009	850,000	850,000	35,000	295,000	—	—
Certificates of Participation Improvements to Water System	Water Enterprise	1997	2037	2,671,000	2,671,000	46,000	2,162,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	1,000	47,200	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	405,753	—
Weaverville Fire Protection District Other Long-Term Indebtedness									
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	8,000	16,000	—	—
Other Long-Term Indebtedness Improvement Bonds	Waste Disposal Enterprise	1995	2035	520,037	520,037	7,000	346,000	—	—
Weott Community Services District General Obligation Bonds									
Sewer Improvements	Waste Disposal Enterprise	1998	2025	290,000	290,000	4,500	234,499	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	116,926	—
	Waste Disposal Enterprise	—	—	—	—	—	—	28,466	—
West Basin Municipal Water District Certificates of Participation									
Improvements & New development	Water Enterprise	2010	2013	50,000,000	25,800,000	—	25,800,000	—	—
Refunding	Water Enterprise	2008	2027	39,465,000	39,465,000	1,895,000	34,035,000	—	—
Refunding	Water Enterprise	2008	2019	128,665,000	128,665,000	1,665,000	124,970,000	—	—
Refunding and Improvements	Water Enterprise	2003	2030	156,085,000	156,085,000	6,585,000	115,245,000	—	—
Other Long-Term Indebtedness									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Basin Municipal Water District — (continued)									
Improvement & New development State Of California	Water Enterprise	2010	2013	\$ 50,000,000	\$ 10,000,000	\$ —	\$ —	\$ —	\$ —
	Water Enterprise	—	—	—	—	—	—	1,440,344	—
West Contra Costa Healthcare District									
Revenue Bonds									
Working Capital	Hospital Enterprise	2004	2011	6,000,000	6,000,000	1,139,548	1,181,520	—	—
Certificates of Participation									
Working Capital	Hospital Enterprise	2004	2029	26,000,000	26,000,000	755,000	22,420,000	—	—
Other Long-Term Indebtedness									
American Savings Loan	Hospital Enterprise	1986	2016	54,900	54,900	4,670	30,592	—	—
Equip Lease	Hospital Enterprise	2010	2013	1,500,000	1,500,000	153,679	1,346,321	—	—
Equipment Lease	Hospital Enterprise	2005	2011	8,861,000	8,861,000	1,734,320	1,204,335	—	—
West Covina Public Finance Authority									
Revenue Bonds									
City Administrative Facility	Financing or Constructing Facilities	2002	2035	21,895,000	21,895,000	455,000	17,060,000	—	—
City Community Center	Financing or Constructing Facilities	2003	2023	3,625,000	3,625,000	150,000	2,675,000	—	—
Lease Revenue	Financing or Constructing Facilities	2005	2035	2,735,000	2,735,000	60,000	2,480,000	—	—
Municipal Golf Course	Financing or Constructing Facilities	2004	2034	13,500,000	13,500,000	290,000	11,800,000	—	—
Redevelopment Projects	Financing or Constructing Facilities	1999	2030	3,945,000	3,945,000	125,000	3,675,000	—	—
Sportsplex	Financing or Constructing Facilities	2006	2036	18,005,000	18,005,000	80,000	17,925,000	—	—
West Kern Water District									
Revenue Bonds									
Construction Projects	Water Enterprise	2005	2031	18,000,000	18,000,000	409,009	14,020,681	—	—
Certificates of Participation									
Construction Projects	Water Enterprise	2010	2040	35,000,000	35,000,000	677,407	33,945,843	—	—
West Sacramento Area Flood Control Agency									
Revenue Bonds									
Flood Zone	Financing or Constructing Facilities	2008	2019	10,000,000	10,000,000	—	—	—	—
Flood Zone	Flood Control and Water Conservation	2008	2019	10,000,000	10,000,000	170,000	9,670,000	—	—
West Sacramento Financing Authority									
Revenue Bonds									
Public Buildings	Financing or Constructing Facilities	1997	2030	8,995,000	8,995,000	215,000	7,320,000	—	—
Water System	Financing or Constructing Facilities	2002	2032	25,200,000	25,200,000	120,000	24,425,000	—	—
Special Assessment Act									
1911 Act Bonds	Financing or Constructing Facilities	—	—	—	—	—	27,580,000	—	—
Other	Financing or Constructing Facilities	—	—	—	—	85,000	3,375,000	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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 Sacramento Financing Authority — (continued)									
Other	Financing or Constructing Facilities	—	—	\$ —	\$ —	\$ 1,245,000	\$ 43,520,000	\$ —	\$ —
West Side Irrigation District									
Other Long-Term Indebtedness									
Long Term Health Care Benefits	Water Enterprise	2008	2020	1,358,771	1,358,771	92,579	1,996,446	—	—
Other Investment	Water Enterprise	2010	2030	345,720	345,720	—	345,720	—	—
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	—	276,307	—	—
West Stanislaus Fire Protection District									
Other Long-Term Indebtedness									
Fire Station Construction	Fire Protection	2000	2010	665,664	665,664	—	—	—	—
New Fire Engine	Fire Protection	2010	2016	360,803	360,803	44,652	257,163	—	—
West Valley Mosquito and Vector Control District									
Certificates of Participation									
Purchase of Building	Pest Control	1991	2010	1,020,000	1,020,000	100,000	—	—	—
Purchase of Building	Pest Control	2005	2035	3,745,000	3,745,000	75,000	3,450,000	—	—
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	507,453	3,372,600	—	—
Refund CSCDA Bonds	Waste Disposal Enterprise	2010	2030	6,385,000	6,385,000	210,000	6,175,000	—	—
South Bay Water Recycling Proj	Waste Disposal Enterprise	1999	2019	6,214,891	6,214,891	324,018	2,589,391	—	—
West Valley Water District									
Revenue Bonds									
Capital Improvements	Water Enterprise	2006	2032	32,365,000	32,365,000	895,000	28,935,000	—	—
Other Long-Term Indebtedness									
Water Participation Rights	Water Enterprise	1994	2011	4,545,000	4,545,000	180,013	—	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	30,000	235,000	—	—
Western Contra Costa County Transit Authority									
Other Long-Term Indebtedness									
Construction	Transit Enterprise	1998	2023	5,330,000	5,330,000	70,000	1,210,000	—	—
Western Municipal Water District									
Revenue Bonds									
Defease 2002 Revenue Bonds	Water Enterprise	2009	2039	102,340,000	102,340,000	1,925,000	98,235,000	—	—
New Construction	Water Enterprise	2010	2040	51,240,000	51,240,000	—	51,240,000	—	—
Other Long-Term Indebtedness									
Conveyance System	Waste Disposal Enterprise	1997	2018	507,002	507,002	27,135	212,360	—	—
Land Acquisition	Water Enterprise	2004	2014	200,000	200,000	21,309	45,867	—	—
New Building	Water Enterprise	2010	2019	11,000,000	11,000,000	929,153	9,623,904	—	—
Pipeline	Waste Disposal Enterprise	1999	2018	7,500,000	7,500,000	349,210	3,441,839	—	—
Purchase Pipeline Capacity	Waste Disposal Enterprise	1993	2012	2,388,071	2,388,071	165,533	173,810	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	95,000	575,000	—	—
Western Riverside County Regional Wastewater Authority									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Western Riverside County Regional Wastewater Authority — (continued) State Of California	Waste Disposal Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 4,685,862	\$ —
Western Shasta Resource Conservation District Other Long-Term Indebtedness									
Auto Loan	Resource Conservation	2007	2012	27,761	27,761	3,060	3,558	—	—
Lease Purchase of Land	Resource Conservation	2007	2037	450,000	450,000	24,197	359,845	—	—
Time Warrants	Resource Conservation	—	—	—	—	1,183,863	351,240	—	—
Westhaven Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	266,871	—
Westlands Water District Certificates of Participation									
Inv in Land & Water Rights	Water Enterprise	2002	2034	100,000,000	100,000,000	1,970,000	89,190,000	—	—
Land & Water Rights	Water Enterprise	2007	2037	20,945,000	20,945,000	380,000	19,850,000	—	—
Land & Water Rights	Water Enterprise	2007	2037	36,815,000	36,815,000	685,000	34,835,000	—	—
Land, Water Rights & Intertie	Water Enterprise	2005	2035	58,195,000	58,195,000	1,100,000	52,070,000	—	—
Refunding of 2005B	Water Enterprise	2008	2029	30,065,000	30,065,000	1,065,000	27,935,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	29,948,408	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,667,230	—
Westport County Water District General Obligation Bonds									
Install Water System	Water Enterprise	1976	2016	79,500	79,500	—	20,000	—	—
Westside Water District Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1987	2028	940,117	940,117	—	631,430	—	—
Westwood Community Services District Revenue Bonds									
Sewer System Improvements	Waste Disposal Enterprise	2000	2040	1,262,960	1,262,960	18,000	1,117,960	—	—
United States	Fire Protection	—	—	—	—	—	—	124,666	—
State Of California	Water Enterprise	—	—	—	—	—	—	630,589	—
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	835,000	3,625,000	—	—
Whittier Public Financing Authority Revenue Bonds									
Refund 1992 Revenue Bonds	Financing or Constructing Facilities	2002	2023	7,505,000	7,505,000	290,000	5,480,000	—	—
Whittier Utility Authority Revenue Bonds									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Whittier Utility Authority — (continued)									
Refund 93	Water Enterprise	2003	2033	\$ 10,945,000	\$ 10,945,000	\$ 225,000	\$ 9,015,000	\$ —	\$ —
Issue/Improvements									
Refunding/Improvements	Waste Disposal Enterprise	1993	2014	5,935,000	5,935,000	360,000	1,640,000	—	—
Water production and storage	Water Enterprise	2010	2039	9,095,000	9,095,000	185,000	8,910,000	—	—
Williams Fire Protection Authority									
Other Long-Term Indebtedness									
Ladder Truck	Fire Protection	2008	2023	594,000	594,000	30,571	506,480	—	—
Willow Creek Community Services District									
Other Long-Term Indebtedness									
John Deere Capital Lease	Water Enterprise	2008	2013	30,841	30,841	6,357	9,063	—	—
United States	Water Enterprise	—	—	—	—	—	—	21,244	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,102,602	—
Wilton Fire Protection District									
Other Long-Term Indebtedness									
To lease copy machine	Fire Protection	2008	2013	9,683	9,683	1,659	5,596	—	—
Windsor County Water District									
Revenue Bonds									
Distribution	Waste Disposal Enterprise	2004	2013	1,585,000	1,585,000	200,000	425,000	—	—
Improvements	Water Enterprise	2002	2027	5,145,000	5,145,000	155,000	4,057,500	—	—
Improvements	Waste Disposal Enterprise	2002	2027	5,145,000	5,145,000	155,000	4,057,500	—	—
General Obligation Bonds									
Transmission and Distribution	Waste Disposal Enterprise	1978	2018	150,000	150,000	6,000	51,000	—	—
Waste Disposal	Waste Disposal Enterprise	1970	2011	361,000	115,000	6,000	—	—	—
Other Long-Term Indebtedness									
Sewer Improvements	Waste Disposal Enterprise	1999	2024	8,777,801	8,777,801	420,470	5,513,057	—	—
Windsor Joint Powers Financing Authority									
Revenue Bonds									
Construction of Fire Station	Financing or Constructing Facilities	2008	2020	8,400,000	8,400,000	620,000	7,780,000	—	—
Refund Lease Revenue Bonds	Financing or Constructing Facilities	2001	2024	6,785,000	6,785,000	235,000	4,950,000	—	—
Winterhaven Water District									
Revenue Bonds									
Improvements	Water Enterprise	1971	2013	115,000	115,000	6,000	12,000	—	—
Improvements	Water Enterprise	1971	2013	185,000	185,000	10,000	21,000	—	—
Winton Public Facilities Corporation									
Other Long-Term Indebtedness									
Improve Facilities	Financing or Constructing Facilities	2005	2020	1,560,000	1,560,000	92,825	1,089,971	—	—
Winton Water and Sanitary District (Merced)									
Other Long-Term Indebtedness									
Purchase Land for Future Use	Waste Disposal Enterprise	2004	2011	437,500	437,500	69,190	—	—	—
Woodbridge Fire Protection District									
Other Long-Term Indebtedness									
State Loan Chapter 1168/85	Fire Protection	1985	—	43,968	43,968	—	37,440	—	—

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Woodbridge Irrigation District Certificates of Participation Construction new Fish Screen	Water Enterprise	2003	2043	\$ 3,335,000	\$ 3,335,000	\$ 40,000	\$ 3,095,000	\$ —	\$ —
Construction of New Dam	Water Enterprise	2003	2043	17,000,000	11,745,000	130,000	10,930,000	—	—
Woodlake Fire Protection District Other Long-Term Indebtedness Asset Acquisition	Fire Protection	2009	2019	120,000	120,000	10,070	105,031	—	—
Woodside Fire Protection District Other Long-Term Indebtedness Purchase of two fire engines	Fire Protection	2009	2019	1,100,000	1,100,000	86,856	847,909	—	—
Yolo County Communications Emergency Services Agency Other Long-Term Indebtedness Finance Communication Improve	Governmental Services	2011	2026	3,724,000	3,724,000	—	3,724,000	—	—
Yolo County Flood Control and Water Conservation District Other Long-Term Indebtedness Capay Dam Project Loan	Water Enterprise	2010	2030	4,220,712	3,760,269	—	3,760,269	—	—
Yolo Fire Protection District Other Long-Term Indebtedness Acq. 2007 Ford F550 Squad	Fire Protection	2006	2013	86,544	86,544	12,256	40,095	—	—
Yolo-Solano Air Quality Management District Other Long-Term Indebtedness Equipment Acquisition-Copier	Air Pollution Control	2011	2016	34,261	34,261	3,866	30,395	—	—
Equipment Acquisition-Copier	Air Pollution Control	2006	2012	25,434	25,434	7,129	—	—	—
Yorba Linda Water District Revenue Bonds Construction	Water Enterprise	2003	2033	10,645,000	10,645,000	225,000	9,200,000	—	—
Construction	Water Enterprise	2008	2038	34,995,000	34,995,000	630,000	33,405,000	—	—
Yuba City Unified School District Financing Corporation Certificates of Participation Capital Projects	Financing or Constructing Facilities	2006	2035	29,125,000	29,125,000	615,000	26,845,000	—	—
School Construction	Financing or Constructing Facilities	1997	2022	13,140,000	13,140,000	520,000	7,820,000	—	—
Yuba County Water Agency Revenue Bonds Yuba River Development	Electric Enterprise	1966	2016	185,000,000	162,246,000	7,029,000	11,914,000	—	—
Yuba Levee Financing Authority Revenue Bonds Const. Of levee improv.	Flood Control and Water Conservation	2008	2038	78,370,000	78,370,000	—	—	—	—
Const. Of Levee Improv.	Financing or Constructing Facilities	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	885,000	40,800,000	—	—
Waste Disposal Enterprise	Waste Disposal Enterprise	—	—	—	—	—	—	43,860,973	—
Yucca Valley Airport District									

Table 14. Special Districts Annual Report — Fiscal Year 2010- 11 — (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
Yucca Valley Airport District — (continued)									
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	148,237	76,357	—	—
One (1) Engine	Fire Protection	2011	2015	429,226	429,226	89,815	339,411	—	—
Two (2) Engines	Fire Protection	2011	2015	861,141	861,141	180,194	680,947	—	—
Yuima Municipal Water District									
General Obligation Bonds									
Construction	Water Enterprise	2004	2016	1,500,000	1,500,000	126,301	706,512	—	—
Other Long-Term Indebtedness									
Construction	Water Enterprise	2008	2023	1,500,000	1,500,000	80,024	1,235,075	—	—
Zamora Fire Protection District									
Other Long-Term Indebtedness									
Acquisition of Fire Truck	Fire Protection	2001	2011	147,398	147,398	17,820	—	—	—
Zayante Fire Protection District									
General Obligation Bonds									
Construction of Fire Station	Fire Protection	2004	2017	350,000	350,000	25,000	200,353	—	—
Other Long-Term Indebtedness									
New Fire Engine	Fire Protection	2009	2013	372,649	372,649	71,731	193,505	—	—
State Totals				\$ 126,658,049,413	\$ 115,483,781,013	\$ 6,370,594,611	\$ 79,367,752,207	\$ 2,003,483,412	\$ 89,612,178

Table 15. Special Districts Annual Report — Fiscal Year 2010- 11
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	78	\$ 232,255,314	\$ 2,440,117	\$ 528,519,138,023	\$ 46,593,537	\$ 428,600	\$ 281,717,568
Alpine	5	819,843	1,480	—	—	—	821,323
Amador	34	877,905	12,454	—	—	—	890,359
Butte	123	9,852,190	99,523	653,128,706	280,728	—	10,232,441
Calaveras	64	7,906,965	115,298	326,621,870	332,589	6,289	8,361,141
Colusa	53	2,014,880	18,134	—	—	—	2,033,014
Contra Costa	124	276,600,743	3,218,716	286,903,938,879	17,687,914	257,177	297,764,550
Del Norte	26	1,786,003	36,172	31,962,267	16,201	309	1,838,685
El Dorado	72	61,123,694	683,304	7,430,108,966	1,000,669	7,410	62,815,077
Fresno	155	44,635,056	599,557	7,919,019,484	2,135,159	—	47,369,772
Glenn	44	1,150,980	14,831	—	—	—	1,165,811
Humboldt	71	8,589,865	136,264	5,090,228	5,090	—	8,731,219
Imperial	30	3,124,691	37,493	3,689,958,070	2,123,074	21,550	5,306,808
Inyo	32	2,797,989	18,426	2,261,063,745	1,310,810	11,923	4,139,148
Kern	190	43,461,807	388,701	162,821,520,341	33,079,320	365,568	77,295,396
Kings	51	5,270,679	67,825	1,130,731,335	891,133	8,069	6,237,706
Lake	63	8,533,527	122,329	1,670,773,929	235,661	701	8,892,218
Lassen	31	1,080,616	19,629	—	—	—	1,100,245
Los Angeles	272	758,150,925	6,426,017	2,821,334,339,617	83,246,378	656,153	848,479,473
Madera	151	4,736,090	66,553	—	—	—	4,802,643
Marin	86	63,061,774	429,837	1,270,121,414	276,699	1,107	63,769,417
Mariposa	16	1,118,073	16,131	—	—	—	1,134,204
Mendocino	74	4,486,142	47,898	3,207,961,242	397,784	3,480	4,935,304
Merced	65	5,823,659	76,056	—	—	—	5,899,715
Modoc	45	557,866	9,047	—	—	—	566,913
Mono	28	13,914,515	36,006	5,414,228,178	2,114,761	3,421	16,068,703
Monterey	114	42,792,236	268,397	65,885,572	541	9	43,061,183
Napa	26	5,200,320	30,516	182,851,134	301,248	—	5,532,084
Nevada	55	29,488,311	331,183	8,128,580,767	1,219,398	4,857	31,043,749
Orange	97	470,409,941	3,851,925	470,540,091,822	51,316,801	114,390	525,693,057
Placer	77	49,198,401	520,590	14,206,508,502	2,140,769	3,609	51,863,369
Plumas	59	4,247,937	41,694	567,919,357	81,613	1,703	4,372,947
Riverside	198	156,014,819	2,361,427	174,750,762,818	71,646,327	775,481	230,798,054
Sacramento	141	185,925,420	2,617,047	—	—	—	188,542,467
San Benito	52	2,730,069	30,103	7,301,697,778	6,037,308	18,067	8,815,547
San Bernardino	144	188,903,617	2,353,848	79,503,099,758	44,991,990	889,989	237,139,444
San Diego	229	126,666,336	1,213,284	440,352,190,741	39,386,578	412,588	167,678,786
San Francisco	13	12,089,500	54,881	141,512,519,527	5,822,707	26,787	17,993,875
San Joaquin	216	35,712,453	446,363	279,628,026	167,992	385	36,327,193
San Luis Obispo	55	15,906,087	132,867	6,686,335,923	906,214	6,042	16,951,210
San Mateo	88	127,538,477	859,672	988,098,013	1,221,648	11,449	129,631,246
Santa Barbara	66	70,138,734	479,392	4,656,867,428	3,990,578	48,739	74,657,443
Santa Clara	61	205,152,261	1,275,186	619,241,144,269	26,496,564	45,210	232,969,221
Santa Cruz	98	29,279,560	242,552	457,495,036	116,448	1,986	29,640,546
Shasta	130	8,096,782	148,010	1,686,734,973	2,160,080	9,469	10,414,341
Sierra	24	624,977	6,902	357,627,868	175,583	—	807,462
Siskiyou	53	1,849,900	31,874	62,231,332	16,574	565	1,898,913
Solano	57	19,619,912	280,179	36,928,750,487	8,452,669	86,511	28,439,271
Sonoma	98	40,303,097	398,635	76,034,789,869	7,407,038	60,279	48,169,049

Table 15. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	133	\$ 11,871,416	\$ 216,032	\$ —	\$ —	\$ —	\$ 12,087,448
Sutter	41	5,794,689	81,192	—	—	—	5,875,881
Tehama	34	1,599,806	32,175	—	—	—	1,631,981
Trinity	21	567,365	8,758	255,213,321	27,627	636	604,386
Tulare	117	15,691,322	197,764	30,938,079,525	9,613,978	102,689	25,605,753
Tuolumne	87	3,213,369	47,656	1,022,962,505	88,288	226	3,349,539
Ventura	70	167,190,826	1,651,410	16,181,068,398	2,720,930	11,484	171,574,650
Yolo	66	5,241,775	48,976	15,326,207	7,198	137	5,298,086
Yuba	77	4,120,664	65,874	—	—	—	4,186,538
State Total	4,780	\$ 3,606,912,170	\$ 35,464,162	\$ 5,967,494,167,250	\$ 478,242,196	\$ 4,405,044	\$ 4,125,023,572

Table 16. Special Districts Annual Report — Fiscal Year 2010- 11
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	\$ 21,390,753	\$ 177,211	\$ —	\$ —	\$ —	\$ 21,567,964	
Airport	02	10	6,848,628	70,351	—	—	—	6,918,979	
Bridge and Highway	03	1	—	—	—	—	—	—	
California Water	41	135	72,241,473	692,677	93,411,574,503	51,640,402	2	124,574,554	
Cemetery	04	251	35,419,162	412,135	—	—	—	35,831,297	
Citrus Pest Control	24	10	—	—	—	—	—	—	
Community Services	05	327	99,783,803	1,154,374	4,869,204,467	1,099,730	14,582	102,052,489	
County Sanitation	36	96	6,355,669	80,792	25,104,089,729	—	—	6,436,461	
County Service Area	34	864	109,558,385	989,337	1,324,740,778	188,832	2,862	110,739,416	
County Water	42	164	75,658,701	788,299	97,920,396,061	25,460,021	342,504	102,249,525	
County Waterworks	49	27	5,031,116	46,184	132,098,763	51,029	559	5,128,888	
Drainage	06	23	1,153,996	15,094	116,699,408	135,291	—	1,304,381	
Fire Protection	07	361	1,481,386,186	14,504,261	5,365,687,309	385,847	2,178	1,496,278,472	
Flood Control and Water Conservation	08	42	324,841,798	3,266,729	1,871,969,031,532	17,286,052	97,264	345,491,843	
Flood Control Maintenance Area	09	10	45,560	1,441	—	—	—	47,001	
Garbage Disposal	10	8	4,695,770	38,909	—	—	—	4,734,679	
Harbor and Port	11	13	8,589,388	76,527	—	—	—	8,665,915	
Health	12	2	85,571	866	—	—	—	86,437	
Highway Lighting	18	142	6,159,471	56,687	—	—	—	6,216,158	
Hospital	14	82	97,831,903	964,009	294,336,059,206	75,228,038	749,470	174,773,420	
Irrigation	52	93	42,107,618	507,101	10,657,235,648	4,050,453	—	46,665,172	
Joint Exercise of Powers	50	779	213,794,044	1,714,531	75,978,790,000	2,035,265	12,356	217,556,196	
Joint Highways	13	1	—	—	—	—	—	—	
Levee	16	14	133,321	2,975	—	—	—	136,296	
Library	17	14	15,682,241	164,786	18,818,928,883	1,197,080	8,018	17,052,125	
Maintenance	19	254	23,620,171	218,295	182,851,134	301,248	—	24,139,714	
Memorial	20	27	4,759,860	60,533	—	—	—	4,820,393	
Metropolitan Water	43	1	—	—	1,721,105,890,712	81,771,032	583,581	82,354,613	
Mosquito Abatement	21	48	67,727,871	819,746	—	—	—	68,547,617	
Municipal Improvement	15	5	16,274,361	107,892	—	—	—	16,382,253	
Municipal Utility	39	5	26,332,763	300,942	59,657,498,265	4,071,600	47,318	30,752,623	
Municipal Water	44	36	111,054,208	1,395,554	82,589,314,451	52,540,465	967,825	165,958,052	
Nonprofit Corporation	54	185	7,168,954	111,152	—	—	—	7,280,106	
Parking	22	23	4,995	73	—	—	—	5,068	
Permanent Road Division	29	82	508,657	4,747	—	—	—	513,404	
Pest Abatement	23	4	42,044	764	—	—	—	42,808	
Police Protection	25	3	1,167,847	9,258	—	—	—	1,177,105	
Public Utility	40	54	22,840,001	244,850	4,912,628,892	402,798	6,510	23,494,159	
Reclamation	26	158	1,726,450	20,061	—	—	—	1,746,511	
Recreation and Park	27	108	261,970,978	2,456,795	287,722,979,953	22,367,395	282,097	287,077,265	
Resource Conservation	31	71	119,593,471	1,005,437	32,720,128,470	335,519	—	120,934,427	
Road Maintenance	28	2	746	114	—	—	—	860	
Sanitary	30	71	42,918,084	401,961	1,214,239,559	1,240,372	12,033	44,572,450	
Sanitation and Flood Control	32	2	2,936,445	32,596	—	—	—	2,969,041	
Separation of Grade	33	1	112,848	956	—	—	—	113,804	
Sewer and Sewer Maintenance	35	22	391,363	3,827	—	—	—	395,190	
Storm Water Drainage and Maintenance	37	49	6,488,040	85,682	—	—	—	6,573,722	
Toll Tunnel Authority	53	1	—	—	—	—	—	—	

Table 16. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	16	\$ 106,935,807	\$ 1,078,172	\$ 472,035,180,856	\$ 19,510,747	\$ 186,167	\$ 127,710,893
Water Agency or Authority	45	29	144,047,895	1,270,256	783,163,534,347	115,813,114	1,089,718	262,220,983
Water Conservation	46	13	8,870,731	103,417	22,185,384,324	1,129,866	—	10,104,014
Water Replenishment	47	2	463,599	3,902	—	—	—	467,501
Water Storage	48	8	—	—	—	—	—	—
State Total		4,780	\$ 3,606,752,746	\$ 35,462,258	\$ 5,967,494,167,250	\$ 478,242,196	\$ 4,405,044	\$ 4,124,862,244

Table 17. Special Districts Annual Report — Fiscal Year 2010- 11
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	\$ 3,115	\$ 39	\$ —	—	\$ —	\$ —	\$ 3,154
Adin Cemetery District	Lassen	AP	13,573	247	—	—	—	—	13,820
Adin Cemetery District	Modoc	AP	8,511	138	—	—	—	—	8,649
Adin Community Services District	Modoc	AP	2,727	44	—	—	—	—	2,771
Adin Fire Protection District	Lassen	AP	10,870	197	—	—	—	—	11,067
Adin Fire Protection District	Modoc	AP	11,355	184	—	—	—	—	11,539
Adin Lighting District	Modoc	AP	2,129	35	—	—	—	—	2,164
Airport Neighborhood Lighting District	Stanislaus	AP	5,968	108	—	—	—	—	6,076
Alameda County Fire Department	Alameda	AP	27,625,735	284,641	—	—	—	—	27,910,376
Alameda County Flood Control and Water Conservation District	Alameda	AP	28,596,705	303,641	39,001,231,105	0.030700	11,951,051	91,431	40,942,828
Alameda County Mosquito Abatement District	Alameda	AP	1,493,593	15,801	—	—	—	—	1,509,394
Alameda County Resource Conservation District	Alameda	AP	152,729	1,481	—	—	—	—	154,210
Alameda County Water District	Alameda	AP	3,531,370	37,158	40,743,606,165	0.007700	3,140,928	30,694	6,740,150
Alameda-Contra Costa Transit District	Alameda	AP	56,615,050	617,180	—	—	—	—	57,232,230
Alameda-Contra Costa Transit District	Contra Costa	AP	6,609,400	85,093	—	—	—	—	6,694,493
Alamo-Lafayette Cemetery District	Contra Costa	AP	221,420	2,397	—	—	—	—	223,817
Albion-Little River Fire Protection	Mendocino	AP	75,610	769	—	—	—	—	76,379
Aldercroft Heights County Water District	Santa Clara	AP	7,450	49	—	—	—	—	7,499
Alderpoint County Water District	Humboldt	AP	1,251	19	5,090,228	0.097000	5,090	—	6,360
Alexander Estates Lighting District	Mendocino	AP	7,659	83	—	—	—	—	7,742
Alleghany County Water District	Sierra	AP	5,467	52	—	—	—	—	5,519
Almond Park Maintenance District (San Joaquin)	San Joaquin	AP	1,839	23	—	—	—	—	1,862
Almonte Sanitary District (Marin)	Marin	AP	70,946	484	—	—	—	—	71,430
Alpaugh Irrigation District	Tulare	AP	121,772	1,530	—	—	—	—	123,302
Alpine Fire Protection District	San Diego	AP	2,540,441	24,334	—	—	—	—	2,564,775
Alpine Springs County Water District	Placer	AP	570,344	6,002	—	—	—	—	576,346
Alpine Village-Sequoia Crest Community Services District	Tulare	AP	16,627	212	—	—	—	—	16,839
Alta Cemetery District	Fresno	AP	9,351	242	—	—	—	—	9,593
Alta Cemetery District	Tulare	AP	119,715	1,506	—	—	—	—	121,221
Alta Fire Protection District	Placer	AP	68,479	605	—	—	—	—	69,084
Alta Hospital District	Tulare	AP	297,136	3,750	—	—	—	—	300,886
Altadena Library District	Los Angeles	AP	1,750,414	14,900	—	—	—	—	1,765,314
Altaville Cemetery District	Calaveras	AP	72,382	1,055	—	—	—	—	73,437
Altaville-Melones Fire Protection District	Calaveras	AP	60,405	881	—	—	—	—	61,286
Alto Sanitary District (Marin)	Marin	AP	36,876	252	—	—	—	—	37,128
Alturas Cemetery District	Modoc	AP	89,435	1,450	—	—	—	—	90,885
Alturas Fire Protection District	Modoc	AP	78,867	1,279	—	—	—	—	80,146
Amador County Fire Protection District	Amador	AP	17,086	240	—	—	—	—	17,326
Amador Water Agency	Amador	AP	235,111	3,230	—	—	—	—	238,341
Ambrose Recreation and Park District	Contra Costa	AP	331,527	6,379	—	—	—	—	337,906
American Canyon Fire Protection District	Napa	AP	3,010,615	17,692	—	—	—	—	3,028,307
Anderson Cemetery District	Shasta	AP	65,307	1,211	—	—	—	—	66,518
Anderson Fire Protection District	Shasta	AP	794,283	14,882	—	—	—	—	809,165

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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 Lighting District	Lake	AP	\$ 5,257	\$ 66	\$ —	—	\$ —	\$ —	\$ 5,323
Anderson Valley Cemetery District	Mendocino	AP	40,266	406	—	—	—	—	40,672
Anderson Valley Community Services District	Mendocino	AP	210,031	2,150	—	—	—	—	212,181
Anderson-Cottonwood Irrigation District	Shasta	AP	357,016	6,638	—	—	—	—	363,654
Anderson-Cottonwood Irrigation District	Tehama	AP	32,710	664	—	—	—	—	33,374
Angels Camp Veterans Memorial District	Calaveras	AP	82,713	1,206	—	—	—	—	83,919
Antelope Fire Protection District	Mono	AP	152,063	392	—	—	—	—	152,455
Antelope Valley Mosquito Abatement District	Los Angeles	AP	144,096	1,215	—	—	—	—	145,311
Antelope Valley Resource Conservation District	Kern	AP	8,322	74	—	—	—	—	8,396
Antelope Valley Resource Conservation District	Los Angeles	AP	136,342	1,147	9,703,841,292	0.000000	—	—	137,489
Antelope Valley Resource Conservation District	Ventura	AP	11	—	—	—	—	—	11
Antelope Valley-East Kern Water Agency	Kern	AP	489,283	4,253	3,316,839,807	0.070490	3,221,678	21,900	3,737,114
Antelope Valley-East Kern Water Agency	Los Angeles	AP	2,205,783	18,454	10,798,423,177	0.070490	8,407,711	134,854	10,766,802
Antelope Valley-East Kern Water Agency	Ventura	AP	294	—	—	0.070490	—	—	294
Apple Valley Fire Protection District	San Bernardino	AP	4,235,903	52,701	—	—	—	—	4,288,604
Aptos-La Selva Fire Protection Services	Santa Cruz	AP	8,512,700	70,817	—	—	—	—	8,583,517
Arbuckle Cemetery District	Colusa	AP	76,821	702	—	—	—	—	77,523
Arbuckle Public Utility District	Colusa	AP	63,459	578	—	—	—	—	64,037
Arbuckle-College City Fire Protection District	Colusa	AP	395,889	3,637	—	—	—	—	399,526
Arcade Creek Recreation and Park District	Sacramento	AP	459,241	6,471	—	—	—	—	465,712
Arcata Fire Protection District	Humboldt	AP	1,789,676	27,643	—	—	—	—	1,817,319
Arden Manor Recreation and Park District	Sacramento	AP	316,547	4,446	—	—	—	—	320,993
Arden Park Recreation and Park District	Sacramento	AP	302,605	4,271	—	—	—	—	306,876
Armona Community Services District	Kings	AP	35,632	451	—	—	—	—	36,083
Arnold Lighting District	Calaveras	AP	5,384	78	—	—	—	—	5,462
Aromas County Water District	Monterey	AP	24,000	150	65,885,572	0.000820	541	9	24,700
Aromas County Water District	San Benito	AP	25,573	284	160,197,765	0.000824	1,572	19	27,448
Aromas Tri-County Fire Protection District	Monterey	AP	638,457	3,998	—	—	—	—	642,455
Aromas Tri-County Fire Protection District	San Benito	AP	380,538	4,196	—	—	—	—	384,734
Aromas Tri-County Fire Protection District	Santa Cruz	AP	26,715	219	—	—	—	—	26,934
Arrowbear Park County Water District	San Bernardino	AP	214,159	2,672	—	—	—	—	216,831
Arroyo Grande Cemetery District	San Luis Obispo	AP	97,013	889	—	—	—	—	97,902
Arroyo Vista Community Service District	El Dorado	AP	11,151	123	—	—	—	—	11,274
Artesia Cemetery District	Los Angeles	AP	120,638	1,012	—	—	—	—	121,650
Artois Fire Protection District	Glenn	AP	36,287	472	—	—	—	—	36,759
Ash Maintenance District (San Joaquin)	San Joaquin	AP	17,282	214	—	—	—	—	17,496
Ashley Maintenance District (San Joaquin)	San Joaquin	AP	265	3	—	—	—	—	268
Atascadero Cemetery District	San Luis Obispo	AP	266,115	2,588	—	—	—	—	268,703
Athens - Woodcrest - Olivita Garbage Disposal District	Los Angeles	AP	470,237	3,911	—	—	—	—	474,148
Atherton Channel Drainage District	San Mateo	AP	74,750	477	—	—	—	—	75,227
Auburn Cemetery District	Placer	AP	389,736	4,045	—	—	—	—	393,781
Auburn Recreation and Park District	Placer	AP	2,306,637	23,968	—	—	—	—	2,330,605
Audubon Hills Community Services District	El Dorado	AP	28,537	316	—	—	—	—	28,853

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	\$ 12,281	\$ 152	\$ —	—	\$ —	\$ —	\$ 12,433
Avenal Healthcare District	Kings	AP	113,957	1,461	—	—	—	—	115,418
Avila Beach Community Services District	San Luis Obispo	AP	451,425	3,223	—	—	—	—	454,648
Baker Community Services District	San Bernardino	AP	90,422	1,104	—	—	—	—	91,526
Bald Mountain Fire Protection District	Fresno	AP	100,589	1,380	—	—	—	—	101,969
Balhan Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	AP	740	8	—	—	—	—	748
Ballico-Cortez Water District	Merced	AP	5,067	66	—	—	—	—	5,133
Bangor Cemetery District	Butte	AP	6,031	92	—	—	—	—	6,123
Banning Library District	Riverside	AP	463,706	6,897	—	—	—	—	470,603
Banta-Carbona Irrigation District	San Joaquin	AP	87,520	1,010	—	—	—	—	88,530
Bard Water District	Imperial	AP	12,698	157	—	—	—	—	12,855
Bardsdale Cemetery District	Ventura	AP	24,104	46	—	—	—	—	24,150
Barstow Cemetery District	San Bernardino	AP	109,275	1,231	—	—	—	—	110,506
Barstow Fire Protection District	San Bernardino	AP	3,024,691	37,515	—	—	—	—	3,062,206
Barstow Heights Community Services District	San Bernardino	AP	58,326	724	—	—	—	—	59,050
Bay Area Air Quality Management District	Alameda	AP	3,625,999	37,947	—	—	—	—	3,663,946
Bay Area Air Quality Management District	Contra Costa	AP	2,475,501	28,783	—	—	—	—	2,504,284
Bay Area Air Quality Management District	Marin	AP	1,097,279	7,483	—	—	—	—	1,104,762
Bay Area Air Quality Management District	Napa	AP	752,595	4,413	—	—	—	—	757,008
Bay Area Air Quality Management District	San Francisco	AP	3,022,375	13,720	—	—	—	—	3,036,095
Bay Area Air Quality Management District	San Mateo	AP	2,810,213	19,529	—	—	—	—	2,829,742
Bay Area Air Quality Management District	Santa Clara	AP	5,420,889	40,283	—	—	—	—	5,461,172
Bay Area Air Quality Management District	Solano	AP	506,373	6,957	—	—	—	—	513,330
Bay Area Air Quality Management District	Sonoma	AP	1,047,645	10,577	—	—	—	—	1,058,222
Bayliss Fire Protection District	Glenn	AP	9,038	118	—	—	—	—	9,156
Bayshore Sanitary District (San Mateo)	San Mateo	AP	71,707	1,545	—	—	—	—	73,252
Beach Cities Health District	Los Angeles	AP	2,481,859	21,125	—	—	—	—	2,502,984
Bear Creek Terrace Public Improvement and Street Lighting Maintenance (San Joaquin)	San Joaquin	AP	11,058	140	—	—	—	—	11,198
Bear Mountain Recreation and Park District	Kern	AP	517,801	4,526	—	—	—	—	522,327
Bear River Recreation and Park District	Nevada	AP	21,383	243	—	—	—	—	21,626
Bear Valley Community Healthcare District	San Bernardino	AP	851,787	10,690	—	—	—	—	862,477
Bear Valley Community Services District	Kern	AP	1,389,991	12,500	624,631,575	0.052206	353,971	5,303	1,761,765
Bear Valley-Indian Valley Fire Protection District	Colusa	AP	41,895	383	—	—	—	—	42,278
Bear Valley-Indian Valley Fire Protection District	Glenn	AP	4,560	57	—	—	—	—	4,617
Beaumont Cherry Valley Recreation and Park District	Riverside	AP	1,300,973	19,937	—	—	—	—	1,320,910
Beaumont Library District	Riverside	AP	1,067,270	16,455	—	—	—	—	1,083,725
Beaumont-Cherry Valley Water District	Riverside	AP	9,882	—	—	—	—	—	9,882
Beckworth County Service Area	Plumas	AP	7,692	78	9,164,351	0.022520	2,063	47	9,880
Beckworth Fire Protection District	Plumas	AP	78,671	803	—	—	—	—	79,474
Bel Aire Lighting Maintenance (San Mateo)	San Mateo	AP	41,129	262	—	—	—	—	41,391
Bel Marin Keys Community Services District	Marin	AP	380,211	2,599	—	—	—	—	382,810
Bell Canyon Community Services District	Ventura	AP	451,755	4,247	—	—	—	—	456,002

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	\$ 320,461	\$ 2,683	\$ —	—	\$ —	\$ —	\$ 323,144
Bell Lighting District	Los Angeles	AP	191,513	1,570	—	—	—	—	193,083
Bella Vista Recreation and Park District	Los Angeles	AP	8,298	71	—	—	—	—	8,369
Bella Vista Water District	Shasta	AP	598,851	11,364	435,108,562	0.370000	1,610,953	—	2,221,168
Belmont Fire Protection District	San Mateo	AP	6,382,274	50,347	—	—	—	—	6,432,621
Belmont Lighting District	San Mateo	AP	6,034	38	—	—	—	—	6,072
Belmont Terrace Lighting District	Sonoma	AP	6,245	58	—	—	—	—	6,303
Belvedere Garbage Disposal District	Los Angeles	AP	1,513,238	12,028	—	—	—	—	1,525,266
Ben Lomond Fire Protection District	Santa Cruz	AP	601,491	4,971	—	—	—	—	606,462
Bennett Valley Fire Protection	Sonoma	AP	491,931	4,596	—	—	—	—	496,527
Berrenda Mesa Water District	Kern	AP	64,658	585	—	—	—	—	65,243
Bertsch-Ocean View Community Services District	Del Norte	AP	5,888	119	—	—	—	—	6,007
Bethel Island Municipal Improvement District	Contra Costa	AP	398,233	4,134	—	—	—	—	402,367
Bieber Lighting District	Lassen	AP	2,688	49	—	—	—	—	2,737
Big Bear Airport District	San Bernardino	AP	1,110,075	13,900	—	—	—	—	1,123,975
Big Bear City Community Services District	San Bernardino	AP	1,763,674	22,145	—	—	—	—	1,785,819
Big Bear Lake Fire Protection District	San Bernardino	AP	3,789,615	47,508	—	—	—	—	3,837,123
Big Bear Municipal Water District	San Bernardino	AP	2,892,170	36,229	—	—	—	—	2,928,399
Big Bear Valley Recreation and Park District	San Bernardino	AP	1,686,899	21,149	—	—	—	—	1,708,048
Big Pine Cemetery District	Inyo	AP	16,546	109	—	—	—	—	16,655
Big Pine Fire Protection District	Inyo	AP	241,689	1,601	—	—	—	—	243,290
Big Pine Lighting District	Inyo	AP	21,250	138	—	—	—	—	21,388
Big River Community Services District	San Bernardino	AP	19,363	243	—	—	—	—	19,606
Big Rock Community Services District	Del Norte	AP	—	—	31,962,267	0.050000	16,201	309	16,510
Big Springs Irrigation District	AP	AP	1,586	27	—	—	—	—	1,613
Big Valley Fire Protection District	Lassen	AP	21,373	390	—	—	—	—	21,763
Big Valley Pest Abatement District	Lassen	AP	42,044	764	—	—	—	—	42,808
Bighorn-Desert View Water Agency	San Bernardino	AP	100,783	1,168	—	—	—	—	101,951
Biola Community Services District	Fresno	AP	35,523	522	—	—	—	—	36,045
Birchim Community Services District	Mono	AP	13,737	35	—	—	—	—	13,772
Bishop Fire Protection District	Inyo	AP	325,578	2,164	—	—	—	—	327,742
Bittner Lane Permanent Road Division District	Sonoma	AP	1,743	16	—	—	—	—	1,759
Blanchard/Santa Paula Public Library District	Ventura	AP	317,723	3,089	—	—	—	—	320,812
Bloomington Recreation and Park District	San Bernardino	AP	254,396	3,096	—	—	—	—	257,492
Bloss Memorial Healthcare District	Merced	AP	249,578	3,259	—	—	—	—	252,837
Blue Lake Fire Protection District	Humboldt	AP	99,928	1,543	—	—	—	—	101,471
Bodega Bay Fire Protection District	Sonoma	AP	229,654	2,147	—	—	—	—	231,801
Bodega Bay Public Utility District	Sonoma	AP	323,354	3,022	—	—	—	—	326,376
Boggs Tract Fire Protection District	San Joaquin	AP	62,472	781	—	—	—	—	63,253
Boggs Tract Maintenance District (San Joaquin)	San Joaquin	AP	1,157	14	—	—	—	—	1,171
Bolinas Community Public Utility	Marin	AP	241,114	1,648	254,963,254	0.008000	22,424	142	265,328
Bolinas Fire Protection District	Marin	AP	322,843	2,202	—	—	—	—	325,045
Bolinas Highlands Permanent Road Division	Marin	AP	6,075	42	—	—	—	—	6,117

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	\$ 3,633	\$ 44	\$ —	—	\$ —	\$ —	\$ 3,677
Bonita-Sunnyside Fire Protection District	San Diego	AP	2,181,800	20,899	—	—	—	—	2,202,699
Boron Community Services District	Kern	AP	30,650	239	—	—	—	—	30,889
Borrego Springs Fire Protection District	San Diego	AP	1,130,785	10,831	—	—	—	—	1,141,616
Borrego Water District	San Diego	AP	67,164	643	—	—	—	—	67,807
Boulder Creek Fire Protection District	Santa Cruz	AP	669,993	5,544	—	—	—	—	675,537
Boulder Creek Recreation and Park District	Santa Cruz	AP	147,594	1,220	—	—	—	—	148,814
Bowling Green Estates Maintenance (San Joaquin)	San Joaquin	AP	600	8	—	—	—	—	608
Branciforte Fire Protection District	Santa Cruz	AP	549,199	4,558	—	—	—	—	553,757
Brawley County Water District	Imperial	AP	—	—	98,488,466	0.021000	21,502	—	21,502
Bridgeport Fire Protection District	Mono	AP	143,747	372	—	—	—	—	144,119
Bridgeport Public Utility District	Mono	AP	14,258	36	—	—	—	—	14,294
Broadmoor Police Protection District	San Mateo	AP	982,448	6,241	—	—	—	—	988,689
Brooktrails Community Services District	Mendocino	AP	332,412	3,397	—	—	—	—	335,809
Browns Valley Cemetery District	Yuba	AP	154,150	393	—	—	—	—	154,543
Brownsville Cemetery District	Yuba	AP	20,133	357	—	—	—	—	20,490
Buckeye Fire Protection District	Shasta	AP	78,568	1,470	—	—	—	—	80,038
Buena Park Library District	Orange	AP	1,609,213	13,053	—	—	—	—	1,622,266
Burbank-Paradise Fire Protection District	Stanislaus	AP	65,916	1,199	—	—	—	—	67,115
Burkett Garden Acres Maintenance District (San Joaquin)	San Joaquin	AP	9,221	115	—	—	—	—	9,336
Burkett Gardens Maintenance District (San Joaquin)	San Joaquin	AP	18,286	227	—	—	—	—	18,513
Burlingame Hills Sewer Maintenance District	San Mateo	AP	55,356	354	—	—	—	—	55,710
Burney Basin Mosquito Abatement District	Shasta	AP	118,825	2,002	—	—	—	—	120,827
Burney Cemetery District	Shasta	AP	70,211	1,200	—	—	—	—	71,411
Burney Fire Protection District	Shasta	AP	257,108	4,691	—	—	—	—	261,799
Burney Water District	Shasta	AP	—	—	200,256,637	0.011400	55,312	9,007	64,319
Butte City Community Services District	Glenn	AP	10,113	133	—	—	—	—	10,246
Butte County Mosquito and Vector Control District	Butte	AP	1,958,205	18,913	—	—	—	—	1,977,118
Butte Creek Drainage District (Butte)	Butte	AP	6,059	95	—	—	—	—	6,154
Butte Creek Drainage District (Butte)	Glenn	AP	2,542	33	—	—	—	—	2,575
Butte Valley Fire Protection	Siskiyou	AP	22,166	382	—	—	—	—	22,548
Butte Valley Irrigation District	Siskiyou	AP	4,375	75	—	—	—	—	4,450
Buttonwillow County Water District	Kern	AP	25,677	196	7,748,019	0.052388	4,643	147	30,663
Buttonwillow Recreation and Park District	Kern	AP	557,243	5,024	4,295,097,970	0.007103	314,367	69	876,703
Byron - Brentwood - Knightsen Cemetery District	Contra Costa	AP	369,986	4,121	—	—	—	—	374,107
Byron Sanitary District (Contra Costa)	Contra Costa	AP	24,043	248	—	—	—	—	24,291
Byron-Bethany Irrigation District	Alameda	AP	26,963	212	—	—	—	—	27,175
Byron-Bethany Irrigation District	Contra Costa	AP	797,510	8,363	—	—	—	—	805,873
Byron-Bethany Irrigation District	San Joaquin	AP	1,445,422	18,558	—	—	—	—	1,463,980
Cabazon County Water District	Riverside	AP	16,436	196	—	—	—	—	16,632
Cacheville Community Services District	Yolo	AP	3,992	80	15,326,207	0.044000	7,198	137	11,407
Cachuma Resource Conservation District	Kern	AP	56	—	—	—	—	—	56
Cachuma Resource Conservation District	San Luis Obispo	AP	5,713	45	—	—	—	—	5,758

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	\$ 83,963	\$ 556	\$ —	—	\$ —	\$ —	\$ 84,519
Calabasas Lighting District	Los Angeles	AP	257,800	2,206	—	—	—	—	260,006
Calaveras County Water District	Calaveras	AP	2,386,009	34,794	—	—	—	—	2,420,803
Calaveras Public Utility District	Calaveras	AP	92,418	1,348	326,621,870	0.086905	332,589	6,289	432,644
California Pines Community Services District	Modoc	AP	99,717	1,617	—	—	—	—	101,334
California Valley Community Services District	San Luis Obispo	AP	71,383	596	—	—	—	—	71,979
Callayomi County Water District	Lake	AP	—	—	71,150,882	0.007180	5,238	48	5,286
Calleguas Municipal Water District	Ventura	AP	6,034,912	60,948	31,516,781	0.000000	—	—	6,095,860
Calpella County Water District	Mendocino	AP	14,826	164	—	—	—	—	14,990
Calwa Recreation and Park District	Fresno	AP	245,127	3,890	—	—	—	—	249,017
Camarillo Health Care District	Ventura	AP	2,017,209	20,043	—	—	—	—	2,037,252
Camarillo Lighting Maintenance District (Ventura)	Ventura	AP	2,189,490	21,739	—	—	—	—	2,211,229
Camarillo Sanitary District (Ventura)	Ventura	AP	936,907	9,467	—	—	—	—	946,374
Cambria Cemetery District	San Luis Obispo	AP	82,477	708	—	—	—	—	83,185
Cambria Community Healthcare District	San Luis Obispo	AP	405,182	3,487	—	—	—	—	408,669
Cambria Community Services District	San Luis Obispo	AP	1,824,471	15,679	—	—	—	—	1,840,150
Cameron Estates Community Services District	El Dorado	AP	80,834	892	—	—	—	—	81,726
Cameron Park Airport District	El Dorado	AP	12,371	137	—	—	—	—	12,508
Cameron Park Community Services District	El Dorado	AP	3,228,712	35,730	1,916,724,195	0.026500	518,060	7,410	3,789,912
Camp Meeker Recreation and Park District	Sonoma	AP	53,600	501	—	—	—	—	54,101
Campo Bello-University Park Drainage Maintenance District (San Mateo)	San Mateo	AP	2,839	17	—	—	—	—	2,856
Camptonville Community Services District	Yuba	AP	27,841	158	—	—	—	—	27,999
Camrosa Water District	Ventura	AP	494,022	4,665	—	—	—	—	498,687
Canada County Water District	San Mateo	AP	27,510	175	—	—	—	—	27,685
Canby Fire Protection District	Modoc	AP	47,863	776	—	—	—	—	48,639
Canby Lighting District	Modoc	AP	4,967	81	—	—	—	—	5,048
Canebrake County Water District	San Diego	AP	13,555	130	—	—	—	—	13,685
Capay Cemetery District	Yolo	AP	58,999	493	—	—	—	—	59,492
Capay Fire Protection District	Glenn	AP	8,948	119	—	—	—	—	9,067
Capay Fire Protection District	Tehama	AP	42,065	864	—	—	—	—	42,929
Capay Valley Fire Protection District	Yolo	AP	134,818	862	—	—	—	—	135,680
Capistrano Bay Community Services District	Orange	AP	683,032	5,611	—	—	—	—	688,643
Carlotta Community Services District	Humboldt	AP	26,867	415	—	—	—	—	27,282
Carlsbad Municipal Water District	San Diego	AP	2,687,528	25,743	—	—	—	—	2,713,271
Carmel Area Wastewater Agency (Monterey)	Monterey	AP	1,391,326	8,700	—	—	—	—	1,400,026
Carmel Highlands Fire Protection District	Monterey	AP	2,003,519	12,609	—	—	—	—	2,016,128
Carmel Valley Fire Protection District	Monterey	AP	2,481,605	15,530	—	—	—	—	2,497,135
Carmel Lighting District	Sonoma	AP	9,539	89	—	—	—	—	9,628
Carmichael Recreation and Park District	Sacramento	AP	1,506,516	21,247	—	—	—	—	1,527,763
Carpinteria - Summerland Fire Protection District	Santa Barbara	AP	6,869,859	45,270	—	—	—	—	6,915,129
Carpinteria Cemetery District	Santa Barbara	AP	160,641	1,056	—	—	—	—	161,697
Carpinteria Sanitary District (Santa Barbara)	Santa Barbara	AP	447,991	2,935	—	—	—	—	450,926
Carpinteria Street Lighting District No. 1	Santa Barbara	AP	269,899	1,770	—	—	—	—	271,669

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	\$ 42,051	\$ 618	\$ —	—	\$ —	\$ —	\$ 42,669
Caruthers Community Services District	Fresno	AP	91,232	1,099	—	—	—	—	92,331
Casitas Municipal Water	Ventura	AP	1,931,376	18,796	8,131,713,389	0.016878	1,513,355	11,477	3,475,004
Castaic Lake Water Agency	Los Angeles	AP	19,179,485	163,024	32,742,799,144	0.070600	23,116,630	219,416	42,678,555
Castaic Lake Water Agency	Ventura	AP	66,956	599	44,029,327	0.070600	33,228	—	100,783
Castella Fire Protection District	Shasta	AP	58,120	869	—	—	—	—	58,989
Castle Rock County Water District	Contra Costa	AP	10,987	116	—	—	—	—	11,103
Castro Valley Sanitary District (Alameda)	Alameda	AP	574,264	5,740	—	—	—	—	580,004
Castroville Cemetery District	Monterey	AP	58,517	363	—	—	—	—	58,880
Castroville Community Services District	Monterey	AP	98,045	569	—	—	—	—	98,614
Cayucos Fire Protection District	San Luis Obispo	AP	207,409	1,788	—	—	—	—	209,197
Cayucos Sanitary District (San Luis Obispo)	San Luis Obispo	AP	581,161	5,001	—	—	—	—	586,162
Cayucos-Morro Bay Cemetery District	San Luis Obispo	AP	299,985	2,403	—	—	—	—	302,388
Cazadero Community Services District	Sonoma	AP	210,659	1,957	—	—	—	—	212,616
Cedarville Cemetery District	Modoc	AP	5,092	83	—	—	—	—	5,175
Cedarville County Water District	Modoc	AP	4,017	65	—	—	—	—	4,082
Cedarville Fire Protection District	Modoc	AP	8,219	133	—	—	—	—	8,352
Cedarville Lighting District	Modoc	AP	1,010	16	—	—	—	—	1,026
Celeste County Water District	Merced	AP	491	6	—	—	—	—	497
Cemetery District No. 1	Kern	AP	505,889	4,504	—	—	—	—	510,393
Cemetery District No. 1 (Placer)	Placer	AP	994,803	10,644	—	—	—	—	1,005,447
Cemetery District No. 2	Sierra	AP	4,092	39	—	—	—	—	4,131
Cemetery District No. 3	Sierra	AP	6,646	73	—	—	—	—	6,719
Cemetery District No. 5	Sierra	AP	7,323	81	—	—	—	—	7,404
Cemetery District of the Redwoods	Mendocino	AP	71,778	725	—	—	—	—	72,503
Centerville Community Services District	Shasta	AP	147,674	2,808	420,287,056	0.003600	17,117	297	167,896
Central Basin Municipal Water District	Los Angeles	AP	—	—	—	—	—	—	—
Central Calaveras Fire and Rescue Protection District	Calaveras	AP	132,887	1,938	—	—	—	—	134,825
Central California Irrigation District	Fresno	AP	52,896	639	—	—	—	—	53,535
Central California Irrigation District	Merced	AP	93,653	1,223	—	—	—	—	94,876
Central California Irrigation District	Stanislaus	AP	54,313	988	—	—	—	—	55,301
Central Contra Costa Sanitary District (Contra Costa)	Contra Costa	AP	11,873,604	131,043	—	—	—	—	12,004,647
Central Fire Protection District (Santa Clara)	Santa Clara	AP	50,203,717	341,465	—	—	—	—	50,545,182
Central Fire Protection District (Santa Cruz)	Santa Cruz	AP	5,215,359	42,872	—	—	—	—	5,258,231
Central Plumas Recreation District	Plumas	AP	227,859	2,233	—	—	—	—	230,092
Central San Joaquin Water Conservation District	San Joaquin	AP	36,452	456	—	—	—	—	36,908
Central Valley Cemetery District	Imperial	AP	480,293	5,714	—	—	—	—	486,007
Central Water District	Santa Cruz	AP	90,853	755	—	—	—	—	91,608
Ceres Fire Protection District	Stanislaus	AP	24,506	446	—	—	—	—	24,952
Chalfant Valley Fire Department	Mono	AP	90,320	233	—	—	—	—	90,553
Channel Islands Beach Community Services District	Ventura	AP	54,924	518	—	—	—	—	55,442
Chester Cemetery District	Plumas	AP	52,528	519	—	—	—	—	53,047
Chester Public Utility District	Plumas	AP	223,361	2,247	—	—	—	—	225,608

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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 Zone A Sanitary	Plumas	AP	\$ 90,650	\$ 897	\$ —	—	\$ —	\$ —	\$ 91,547
Chico Area Recreation and Park District	Butte	AP	2,311,680	7,897	—	—	—	—	2,319,577
Chino Basin Water Conservation District	San Bernardino	AP	1,380,982	17,165	—	—	—	—	1,398,147
Chino Valley Independent Fire District	San Bernardino	AP	19,590,334	247,704	—	—	—	—	19,838,038
Chiriaco Summit Water District	Riverside	AP	15,583	235	—	—	—	—	15,818
Chowchilla Cemetery District	Madera	AP	95,510	1,390	—	—	—	—	96,900
Chowchilla Memorial Healthcare District	Madera	AP	639,277	9,107	—	—	—	—	648,384
Chowchilla Water District	Merced	AP	120,785	1,577	—	—	—	—	122,362
Christian Valley Park Community Services District	Placer	AP	43,402	455	—	—	—	—	43,857
Church Tree Community Services District	Del Norte	AP	1,174	23	—	—	—	—	1,197
Cinnabar Lighting District	Sonoma	AP	13,022	123	—	—	—	—	13,145
Circle Oaks County Water District	Napa	AP	27,524	161	—	—	—	—	27,685
Clarksburg Fire Protection District	Yolo	AP	59,318	238	—	—	—	—	59,556
Clay Water District	Sacramento	AP	934	13	—	—	—	—	947
Clear Creek Community Service District (Lassen)	Lassen	AP	20,337	369	—	—	—	—	20,706
Clear Creek Community Services District (Shasta)	Shasta	AP	253,442	4,721	—	—	—	—	258,163
Clearlake Oaks Lighting District	Lake	AP	750	14	—	—	—	—	764
Clearlake Oaks Water District	Lake	AP	166,660	2,791	290,140,689	0.015480	45,013	653	215,117
Clements Fire Protection District	San Joaquin	AP	369,667	4,632	—	—	—	—	374,299
Clio Public Utility District	Plumas	AP	12,255	121	—	—	—	—	12,376
Cloverdale Fire Protection District	Sonoma	AP	442,435	4,160	—	—	—	—	446,595
Cloverdale Health Care District	Sonoma	AP	27,135	236	—	—	—	—	27,371
Clovis Cemetery District	Fresno	AP	356,437	4,857	—	—	—	—	361,294
Clovis Memorial District	Fresno	AP	2,133,100	29,765	—	—	—	—	2,162,865
Coachella Fire Protection District	Riverside	AP	311,886	4,822	—	—	—	—	316,708
Coachella Sanitary District (Riverside)	Riverside	AP	46,711	641	—	—	—	—	47,352
Coachella Valley Cemetery District	Riverside	AP	406,256	6,301	—	—	—	—	412,557
Coachella Valley Mosquito and Vector Control District	Riverside	AP	3,038,813	46,737	—	—	—	—	3,085,550
Coachella Valley Resource Conservation District	Riverside	AP	2,229,024	34,552	—	—	—	—	2,263,576
Coachella Valley Water District	Imperial	AP	284,209	3,449	282,159,363	0.080000	261,240	4,506	553,404
Coachella Valley Water District	Riverside	AP	8,252,972	128,603	21,758,221,296	0.000000	18,483,130	274,902	27,139,607
Coalinga Regional Medical Center	Fresno	AP	1,131,053	14,453	2,079,267,255	0.035562	749,365	—	1,894,871
Coalinga/Huron Unified School District Library	Fresno	AP	532,112	6,845	—	—	—	—	538,957
Coalinga-Huron Cemetery District	Fresno	AP	62,578	834	—	—	—	—	63,412
Coalinga-Huron Mosquito Abatement District	Fresno	AP	39,893	538	—	—	—	—	40,431
Coalinga-Huron Recreation and Park District	Fresno	AP	1,300,620	16,917	—	—	—	—	1,317,537
Coast Life Support District	Mendocino	AP	85,571	866	—	—	—	—	86,437
Coastside County Water District	San Mateo	AP	662,825	4,220	—	—	—	—	667,045
Coastside Fire Protection District	San Mateo	AP	7,359,978	46,897	—	—	—	—	7,406,875
Colfax Cemetery District	Placer	AP	122,187	1,271	—	—	—	—	123,458
College City Cemetery District	Colusa	AP	38,572	355	—	—	—	—	38,927
Collegeville Fire Protection District	San Joaquin	AP	32,588	404	—	—	—	—	32,992
Collinsville Levee District (Solano)	Solano	AP	9,745	91	—	—	—	—	9,836

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	\$ 619,503	\$ 3,941	\$ —	—	\$ —	\$ —	\$ 623,444
Colma Lighting District	San Mateo	AP	88,707	562	—	—	—	—	89,269
Colonial Heights Maintenance District (San Joaquin)	San Joaquin	AP	41,282	514	—	—	—	—	41,796
Columbia Cemetery District	Tuolumne	AP	15,502	217	—	—	—	—	15,719
Columbia Fire Protection District	Tuolumne	AP	46,413	687	—	—	—	—	47,100
Columbia Lighting District	Tuolumne	AP	23,539	347	—	—	—	—	23,886
Colusa Cemetery District	Colusa	AP	126,597	1,148	—	—	—	—	127,745
Colusa Mosquito Abatement District	Colusa	AP	210,191	1,910	—	—	—	—	212,101
Colusa Mosquito Abatement District	Sutter	AP	11,689	165	—	—	—	—	11,854
Comptche Community Services District	Mendocino	AP	11,292	117	—	—	—	—	11,409
Compton Creek Mosquito Abatement District	Los Angeles	AP	89,390	732	—	—	—	—	90,122
Conejo Recreation and Park District	Ventura	AP	11,805,383	118,501	—	—	—	—	11,923,884
Congress Valley Water District	Napa	AP	63,103	368	—	—	—	—	63,471
Connie Lane Community Services District	El Dorado	AP	6,976	77	—	—	—	—	7,053
Consolidated Fire Protection District	Los Angeles	AP	537,054,365	4,562,211	—	—	—	—	541,616,576
Consolidated Mosquito Abatement District	Fresno	AP	2,464,273	34,583	—	—	—	—	2,498,856
Consolidated Mosquito Abatement District	Kings	AP	6,286	81	—	—	—	—	6,367
Contra Costa County Flood Control and Water Conservation District	Contra Costa	AP	8,102,974	93,639	—	—	—	—	8,196,613
Contra Costa County Water Agency	Contra Costa	AP	446,725	5,243	—	—	—	—	451,968
Contra Costa Fire Protection District	Contra Costa	AP	77,408,984	967,653	—	—	—	—	78,376,637
Contra Costa Mosquito Abatement District	Contra Costa	AP	3,417,405	39,764	—	—	—	—	3,457,169
Contra Costa Resource Conservation District	Contra Costa	AP	189,050	2,154	—	—	—	—	191,204
Contra Costa Water District	Contra Costa	AP	2,815,712	25,359	14,812,539,981	0.005100	759,468	—	3,600,539
Copco Lake Fire Protection District	Siskiyou	AP	17,157	296	—	—	—	—	17,453
Copperopolis Cemetery District	Calaveras	AP	7,709	112	—	—	—	—	7,821
Copperopolis Fire Protection District	Calaveras	AP	598,254	8,724	—	—	—	—	606,978
Corcoran Cemetery District	Kings	AP	47,374	595	—	—	—	—	47,969
Corcoran Hospital District	Kings	AP	314,157	4,003	1,130,731,335	0.072744	891,133	8,069	1,217,362
Cordelia Fire Protection District	Solano	AP	231,940	2,378	—	—	—	—	234,318
Cordova Recreation and Park District	Sacramento	AP	3,218,504	44,975	—	—	—	—	3,263,479
Core Area Maintenance District (Contra Costa)	Contra Costa	AP	63,078	1,308	—	—	—	—	64,386
Corning Cemetery District	Tehama	AP	137,882	2,774	—	—	—	—	140,656
Corning Health Care District	Tehama	AP	268,017	5,391	—	—	—	—	273,408
Corning Water District	Tehama	AP	3,971	81	—	—	—	—	4,052
Corral Hollow Maintenance District (San Joaquin)	San Joaquin	AP	3,398	43	—	—	—	—	3,441
Cortina Creek Flood Control and Flood Water Conservation District	Colusa	AP	16,981	157	—	—	—	—	17,138
Costa Mesa Sanitary District (Orange)	Orange	AP	207,581	1,683	—	—	—	—	209,264
Cosumnes Community Services District	Sacramento	AP	31,585,796	447,509	—	—	—	—	32,033,305
Cosumnes River Community Services District	El Dorado	AP	8,793	95	—	—	—	—	8,888
Cottonwood Cemetery District (Shasta)	Shasta	AP	44,653	820	—	—	—	—	45,473
Cottonwood Cemetery District (Yolo)	Yolo	AP	18,126	116	—	—	—	—	18,242
Cottonwood Fire Protection District	Shasta	AP	198,809	3,658	—	—	—	—	202,467
Coulterville Lighting District	Mariposa	AP	9,728	132	—	—	—	—	9,860

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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	\$ 1,481	\$ 27	\$ —	—	\$ —	\$ —	\$ 1,508
Country Club Sanitary District (San Joaquin)	San Joaquin	AP	49,512	618	—	—	—	—	50,130
Country Club Sewer Maintenance District	Imperial	AP	2,673	33	—	—	—	—	2,706
Country Club Vista Maintenance District (San Joaquin)	San Joaquin	AP	11,538	146	—	—	—	—	11,684
Countryside Manor Lighting District	Sonoma	AP	2,209	21	—	—	—	—	2,230
County Consolidated Service Area (Solano)	Solano	AP	80,082	889	—	—	—	—	80,971
County of Riverside Asset Leasing Corporation	Riverside	AP	7,168,954	111,152	—	—	—	—	7,280,106
County Sanitation District No. 1 (Los Angeles)	Los Angeles	AP	2,418,675	20,199	—	—	—	—	2,438,874
County Sanitation District No. 14 (Los Angeles)	Los Angeles	AP	702,223	5,853	—	—	—	—	708,076
County Sanitation District No. 15 (Los Angeles)	Los Angeles	AP	5,301,472	44,773	—	—	—	—	5,346,245
County Sanitation District No. 16 (Los Angeles)	Los Angeles	AP	3,614,741	30,624	—	—	—	—	3,645,365
County Sanitation District No. 17 (Los Angeles)	Los Angeles	AP	418,735	3,562	—	—	—	—	422,297
County Sanitation District No. 18 (Los Angeles)	Los Angeles	AP	2,703,491	22,705	—	—	—	—	2,726,196
County Sanitation District No. 19 (Los Angeles)	Los Angeles	AP	931,319	7,876	—	—	—	—	939,195
County Sanitation District No. 2 (Los Angeles)	Los Angeles	AP	4,823,726	40,127	—	—	—	—	4,863,853
County Sanitation District No. 20 (Los Angeles)	Los Angeles	AP	576,028	4,870	—	—	—	—	580,898
County Sanitation District No. 21 (Los Angeles)	Los Angeles	AP	2,924,801	24,665	—	—	—	—	2,949,466
County Sanitation District No. 22 (Los Angeles)	Los Angeles	AP	2,645,379	22,329	—	—	—	—	2,667,708
County Sanitation District No. 23 (Los Angeles)	Los Angeles	AP	299,764	2,468	—	—	—	—	302,232
County Sanitation District No. 27 (Los Angeles)	Los Angeles	AP	250,245	2,136	—	—	—	—	252,381
County Sanitation District No. 28 (Los Angeles)	Los Angeles	AP	486,409	4,157	—	—	—	—	490,566
County Sanitation District No. 29 (Los Angeles)	Los Angeles	AP	73,923	623	661,090,899	0.000000	—	—	74,546
County Sanitation District No. 3 (Los Angeles)	Los Angeles	AP	3,605,804	30,293	—	—	—	—	3,636,097
County Sanitation District No. 4 (Los Angeles)	Los Angeles	AP	382,673	3,257	—	—	—	—	385,930
County Sanitation District No. 5 (Los Angeles)	Los Angeles	AP	8,759,846	73,743	—	—	—	—	8,833,589
County Sanitation District No. 8 (Los Angeles)	Los Angeles	AP	1,614,868	13,556	—	—	—	—	1,628,424
County Sanitation District No. 9 (Los Angeles)	Los Angeles	AP	77,594	654	—	—	—	—	78,248
County Service Area C (Sutter)	Sutter	AP	161,219	2,217	—	—	—	—	163,436
County Service Area D (Sutter)	Sutter	AP	222,098	3,086	—	—	—	—	225,184
County Service Area F (Sutter)	Sutter	AP	1,307,469	18,418	—	—	—	—	1,325,887
County Service Area G (Sutter)	Sutter	AP	607,918	8,441	—	—	—	—	616,359
County Service Area L-100 (Contra Costa)	Contra Costa	AP	722,357	8,780	—	—	—	—	731,137
County Service Area LIB-10 (Contra Costa)	Contra Costa	AP	939	10	—	—	—	—	949
County Service Area LIB-12 (Contra Costa)	Contra Costa	AP	8,991	92	—	—	—	—	9,083
County Service Area LIB-13 (Contra Costa)	Contra Costa	AP	108,229	1,132	—	—	—	—	109,361
County Service Area LIB-2 (Contra Costa)	Contra Costa	AP	82,629	852	—	—	—	—	83,481
County Service Area M-1 (Contra Costa)	Contra Costa	AP	30,119	305	—	—	—	—	30,424
County Service Area M-16 (Contra Costa)	Contra Costa	AP	20,416	214	—	—	—	—	20,630
County Service Area M-17 (Contra Costa)	Contra Costa	AP	133,285	1,432	—	—	—	—	134,717
County Service Area M-20 (Contra Costa)	Contra Costa	AP	9,191	96	—	—	—	—	9,287
County Service Area M-23 (Contra Costa)	Contra Costa	AP	1,701,294	17,856	—	—	—	—	1,719,150
County Service Area M-29 (Contra Costa)	Contra Costa	AP	1,936,085	20,454	—	—	—	—	1,956,539
County Service Area No. 1 (Alpine)	Alpine	AP	206,914	370	—	—	—	—	207,284

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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 (Calaveras)	Calaveras	AP	\$ 96,104	\$ 1,401	\$ —	—	\$ —	\$ —	\$ 97,505
County Service Area No. 1 (Fresno)	Fresno	AP	26,125	343	—	—	—	—	26,468
County Service Area No. 1 (Lake)	Lake	AP	12,748	161	—	—	—	—	12,909
County Service Area No. 1 (Madera)	Madera	AP	43,877	559	—	—	—	—	44,436
County Service Area No. 1 (Marin)	Marin	AP	30,543	208	—	0.000000	—	(2)	30,749
County Service Area No. 1 (Mono)	Mono	AP	130,587	336	—	—	—	—	130,923
County Service Area No. 1 (Monterey)	Monterey	AP	21,915	138	—	—	—	—	22,053
County Service Area No. 1 (Riverside)	Riverside	AP	3,654	51	—	—	—	—	3,705
County Service Area No. 1 (Sacramento)	Sacramento	AP	303,969	4,132	—	—	—	—	308,101
County Service Area No. 1 (San Joaquin)	San Joaquin	AP	11,716	134	—	—	—	—	11,850
County Service Area No. 1 (San Luis Obispo)	San Luis Obispo	AP	76,594	655	—	—	—	—	77,249
County Service Area No. 1 (San Mateo)	San Mateo	AP	2,151,682	13,737	—	—	—	—	2,165,419
County Service Area No. 1 (Sierra)	Sierra	AP	8,830	97	—	—	—	—	8,927
County Service Area No. 1 (Stanislaus)	Stanislaus	AP	1,087	20	—	—	—	—	1,107
County Service Area No. 10 (Fresno)	Fresno	AP	1,788	23	—	—	—	—	1,811
County Service Area No. 10 (San Luis Obispo)	San Luis Obispo	AP	210,680	1,816	—	—	—	—	212,496
County Service Area No. 10 (Tuolumne)	Tuolumne	AP	5,938	88	—	—	—	—	6,026
County Service Area No. 103 (Riverside)	Riverside	AP	2,768	40	—	—	—	—	2,808
County Service Area No. 104 (Riverside)	Riverside	AP	48,655	748	—	—	—	—	49,403
County Service Area No. 105 (Riverside)	Riverside	AP	25,054	403	—	—	—	—	25,457
County Service Area No. 107 (San Diego)	San Diego	AP	36,638	351	—	—	—	—	36,989
County Service Area No. 108 (Riverside)	Riverside	AP	17,617	273	—	—	—	—	17,890
County Service Area No. 109 (San Diego)	San Diego	AP	21,185	203	—	—	—	—	21,388
County Service Area No. 11 (Butte)	Butte	AP	6,548	104	—	—	—	—	6,652
County Service Area No. 11 (Plumas)	Plumas	AP	105,302	1,016	—	—	—	—	106,318
County Service Area No. 11 (San Benito)	San Benito	AP	3,434	38	—	—	—	—	3,472
County Service Area No. 11 (San Joaquin)	San Joaquin	AP	4,535	55	—	—	—	—	4,590
County Service Area No. 11 (Santa Barbara)	Santa Barbara	AP	37,929	250	—	—	—	—	38,179
County Service Area No. 11 (Santa Cruz)	Santa Cruz	AP	232,523	1,919	—	—	—	—	234,442
County Service Area No. 110 (San Diego)	San Diego	AP	28,096	269	—	—	—	—	28,365
County Service Area No. 111 (San Diego)	San Diego	AP	60,368	578	—	—	—	—	60,946
County Service Area No. 112 (San Diego)	San Diego	AP	38,081	365	—	—	—	—	38,446
County Service Area No. 113 (Riverside)	Riverside	AP	1,941	21	—	—	—	—	1,962
County Service Area No. 113 (San Diego)	San Diego	AP	26,083	250	—	—	—	—	26,333
County Service Area No. 115 (San Diego)	San Diego	AP	284,377	2,724	—	—	—	—	287,101
County Service Area No. 12 (Butte)	Butte	AP	1,802	29	—	—	—	—	1,831
County Service Area No. 12 (San Joaquin)	San Joaquin	AP	7,364	87	29,121,576	0.020700	13,416	100	20,967
County Service Area No. 12 (San Luis Obispo)	San Luis Obispo	AP	23,861	130	—	—	—	—	23,991
County Service Area No. 125 (Riverside)	Riverside	AP	3,876	58	—	—	—	—	3,934
County Service Area No. 126 (Riverside)	Riverside	AP	88,771	1,305	—	—	—	—	90,076
County Service Area No. 128 (San Diego)	San Diego	AP	228,716	2,191	—	—	—	—	230,907
County Service Area No. 13 (Lake)	Lake	AP	52,249	659	—	—	—	—	52,908
County Service Area No. 13 (Marin)	Marin	AP	396,417	2,627	—	—	—	—	399,044

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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. 13 (Orange)	Orange	AP	\$ 2,675	\$ 22	\$ —	—	\$ —	\$ —	\$ 2,697
County Service Area No. 13 (Riverside)	Riverside	AP	3,343	50	—	—	—	—	3,393
County Service Area No. 13 (San Diego)	San Diego	AP	60,634	580	—	—	—	—	61,214
County Service Area No. 13 (Santa Cruz)	Santa Cruz	AP	32,814	273	—	—	—	—	33,087
County Service Area No. 13 (Tuolumne)	Tuolumne	AP	8,944	133	—	—	—	—	9,077
County Service Area No. 14 (Butte)	Butte	AP	6,819	78	—	—	—	—	6,897
County Service Area No. 14 (Fresno)	Fresno	AP	8,276	109	—	—	—	—	8,385
County Service Area No. 14 (Marin)	Marin	AP	136,880	869	—	—	—	—	137,749
County Service Area No. 14 (San Joaquin)	San Joaquin	AP	—	—	13,166,667	0.026200	4,190	44	4,234
County Service Area No. 14 (Ventura)	Ventura	AP	316,059	2,840	—	—	—	—	318,899
County Service Area No. 145 (Riverside)	Riverside	AP	2,381	—	—	—	—	—	2,381
County Service Area No. 15 (Monterey)	Monterey	AP	107,761	673	—	—	—	—	108,434
County Service Area No. 15 (Riverside)	Riverside	AP	10,823	161	—	—	—	—	10,984
County Service Area No. 15 (San Joaquin)	San Joaquin	AP	15,220	188	—	—	—	—	15,408
County Service Area No. 15 (Santa Cruz)	Santa Cruz	AP	4,197	35	—	—	—	—	4,232
County Service Area No. 15 (Shasta)	Shasta	AP	93,302	1,697	—	—	—	—	94,999
County Service Area No. 152 (Riverside)	Riverside	AP	40,201	591	—	—	—	—	40,792
County Service Area No. 16 (Butte)	Butte	AP	1,245	2	—	—	—	—	1,247
County Service Area No. 16 (Marin)	Marin	AP	60,616	415	—	—	—	—	61,031
County Service Area No. 16 (San Luis Obispo)	San Luis Obispo	AP	22,750	195	30,458,032	0.024700	8,380	209	31,534
County Service Area No. 16 (Santa Cruz)	Santa Cruz	AP	5,057	42	—	—	—	—	5,099
County Service Area No. 17 (Butte)	Butte	AP	15,135	236	—	—	—	—	15,371
County Service Area No. 17 (Marin)	Marin	AP	105,074	628	—	—	—	—	105,702
County Service Area No. 17 (Monterey)	Monterey	AP	9,600	60	—	—	—	—	9,660
County Service Area No. 17 (San Bernardino)	San Bernardino	AP	5,993	—	—	—	—	—	5,993
County Service Area No. 17 (San Diego)	San Diego	AP	1,020,832	9,778	—	—	—	—	1,030,610
County Service Area No. 17 (Santa Cruz)	Santa Cruz	AP	5,135	41	—	—	—	—	5,176
County Service Area No. 18 (Marin)	Marin	AP	113,641	777	—	—	—	—	114,418
County Service Area No. 18 (San Bernardino)	San Bernardino	AP	100,434	1,237	—	—	—	—	101,671
County Service Area No. 18 (Santa Cruz)	Santa Cruz	AP	3,273	27	—	—	—	—	3,300
County Service Area No. 19 (Fresno)	Fresno	AP	576	8	—	—	—	—	584
County Service Area No. 19 (Madera)	Madera	AP	22,688	288	—	—	—	—	22,976
County Service Area No. 19 (Marin)	Marin	AP	1,872,144	12,749	—	—	—	—	1,884,893
County Service Area No. 19 (Monterey)	Monterey	AP	236	2	—	—	—	—	238
County Service Area No. 1a (Nevada)	Nevada	AP	31,085	349	—	—	—	—	31,434
County Service Area No. 1-M (Mariposa)	Mariposa	AP	110,933	1,634	—	—	—	—	112,567
County Service Area No. 2 (El Dorado)	El Dorado	AP	21,606	238	—	—	—	—	21,844
County Service Area No. 2 (Fresno)	Fresno	AP	8,911	117	—	—	—	—	9,028
County Service Area No. 2 (Lake)	Lake	AP	120,804	1,523	—	—	—	—	122,327
County Service Area No. 2 (Nevada)	Nevada	AP	2,994	34	—	—	—	—	3,028
County Service Area No. 2 (San Joaquin)	San Joaquin	AP	24,938	304	—	—	—	—	25,242
County Service Area No. 2 (Santa Cruz)	Santa Cruz	AP	66,265	554	—	—	—	—	66,819
County Service Area No. 2 (Sierra)	Sierra	AP	21,262	191	—	—	—	—	21,453

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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 (Tuolumne)	Tuolumne	AP	\$ 3,243	\$ 48	\$ —	—	\$ —	\$ —	\$ 3,291
County Service Area No. 2 (Yuba)	Yuba	AP	5,920	97	—	—	—	—	6,017
County Service Area No. 20 (Marin)	Marin	AP	9,754	67	—	—	—	—	9,821
County Service Area No. 20 (Monterey)	Monterey	AP	1,509	9	—	—	—	—	1,518
County Service Area No. 20 (Orange)	Orange	AP	8,198	66	—	—	—	—	8,264
County Service Area No. 20 (San Bernardino)	San Bernardino	AP	414,777	5,100	—	—	—	—	419,877
County Service Area No. 20 (Tuolumne)	Tuolumne	AP	18,720	279	—	—	—	—	18,999
County Service Area No. 21 (Butte)	Butte	AP	3,604	57	—	—	—	—	3,661
County Service Area No. 21 (Riverside)	Riverside	AP	11,726	163	—	—	—	—	11,889
County Service Area No. 22 (Orange)	Orange	AP	19,668	160	—	—	—	—	19,828
County Service Area No. 22 (Riverside)	Riverside	AP	1,624	24	—	—	—	—	1,648
County Service Area No. 23 (Butte)	Butte	AP	10,068	(132)	—	—	—	—	9,936
County Service Area No. 23 (Fresno)	Fresno	AP	1,760	23	—	—	—	—	1,783
County Service Area No. 23 (Monterey)	Monterey	AP	1,689	10	—	—	—	—	1,699
County Service Area No. 23 (San Luis Obispo)	San Luis Obispo	AP	19,191	163	—	—	—	—	19,354
County Service Area No. 23 (Shasta)	Shasta	AP	5,050	94	6,237,987	0.047700	8,319	113	13,576
County Service Area No. 24 (Butte)	Butte	AP	139,195	1,008	—	—	—	—	140,203
County Service Area No. 24 (Monterey)	Monterey	AP	518	3	—	—	—	—	521
County Service Area No. 25 (Butte)	Butte	AP	98,823	829	—	—	—	—	99,652
County Service Area No. 25 (Monterey)	Monterey	AP	26,943	168	—	—	—	—	27,111
County Service Area No. 25 (Shasta)	Shasta	AP	20,829	383	—	—	—	—	21,212
County Service Area No. 26 (Monterey)	Monterey	AP	1,927	12	—	—	—	—	1,939
County Service Area No. 26 (Orange)	Orange	AP	49,726,311	405,324	—	—	—	—	50,131,635
County Service Area No. 27 (Butte)	Butte	AP	4,351	66	—	—	—	—	4,417
County Service Area No. 27 (Riverside)	Riverside	AP	23,654	368	—	—	—	—	24,022
County Service Area No. 28 (Placer)	Placer	AP	2,373,722	24,894	—	—	—	—	2,398,616
County Service Area No. 29 (San Bernardino)	San Bernardino	AP	422,172	5,204	—	—	—	—	427,376
County Service Area No. 3 (El Dorado)	El Dorado	AP	316,719	3,916	—	—	—	—	320,635
County Service Area No. 3 (Lake)	Lake	AP	54,122	684	—	—	—	—	54,806
County Service Area No. 3 (Madera)	Madera	AP	339	—	—	—	—	—	339
County Service Area No. 3 (San Joaquin)	San Joaquin	AP	38,508	457	—	—	—	—	38,965
County Service Area No. 3 (Santa Barbara)	Santa Barbara	AP	757,473	4,885	—	—	—	—	762,358
County Service Area No. 3 (Sierra)	Sierra	AP	12,428	138	—	—	—	—	12,566
County Service Area No. 3 (Siskiyou)	Siskiyou	AP	117,065	2,017	—	—	—	—	119,082
County Service Area No. 3 (Tuolumne)	Tuolumne	AP	27,960	416	—	—	—	—	28,376
County Service Area No. 3 (Ventura)	Ventura	AP	5,480	51	—	—	—	—	5,531
County Service Area No. 30 (Fresno)	Fresno	AP	1,210	16	—	—	—	—	1,226
County Service Area No. 30 (Monterey)	Monterey	AP	298	2	—	—	—	—	300
County Service Area No. 30 (San Bernardino)	San Bernardino	AP	4,615	39	—	—	—	—	4,654
County Service Area No. 31 (Butte)	Butte	AP	17,715	276	—	—	—	—	17,991
County Service Area No. 31 (Monterey)	Monterey	AP	335	2	—	—	—	—	337
County Service Area No. 31 (Santa Barbara)	Santa Barbara	AP	14,190	285	—	—	—	—	14,475
County Service Area No. 32 (Monterey)	Monterey	AP	2,768	17	—	—	—	—	2,785

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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. 32 (Ventura)	Ventura	AP	\$ 2,945	\$ 28	\$ —	—	\$ —	\$ —	\$ 2,973
County Service Area No. 33 (Butte)	Butte	AP	3,990	60	—	—	—	—	4,050
County Service Area No. 33 (Fresno)	Fresno	AP	11,304	148	—	—	—	—	11,452
County Service Area No. 33 (Monterey)	Monterey	AP	1,324	8	—	—	—	—	1,332
County Service Area No. 33 (Riverside)	Riverside	AP	949	—	—	—	—	—	949
County Service Area No. 34 (Butte)	Butte	AP	41,241	753	—	—	—	—	41,994
County Service Area No. 34 (Monterey)	Monterey	AP	1,582	10	—	—	—	—	1,592
County Service Area No. 35 (Monterey)	Monterey	AP	4,096	26	—	—	—	—	4,122
County Service Area No. 36 (Butte)	Butte	AP	892	(41)	—	—	—	—	851
County Service Area No. 36 (Riverside)	Riverside	AP	66,791	1,014	—	—	—	—	67,805
County Service Area No. 37 (Butte)	Butte	AP	100,510	1,713	—	—	—	—	102,223
County Service Area No. 38 (Monterey)	Monterey	AP	657	4	—	—	—	—	661
County Service Area No. 38 (Riverside)	Riverside	AP	61,108	912	—	—	—	—	62,020
County Service Area No. 38 (Santa Cruz)	Santa Cruz	AP	1,762,365	14,739	—	—	—	—	1,777,104
County Service Area No. 4 (Butte)	Butte	AP	110,602	1,736	—	—	—	—	112,338
County Service Area No. 4 (Sacramento)	Sacramento	AP	34,149	473	—	—	—	—	34,622
County Service Area No. 4 (San Benito)	San Benito	AP	1,023	11	—	—	—	—	1,034
County Service Area No. 4 (San Joaquin)	San Joaquin	AP	14,365	166	—	—	—	—	14,531
County Service Area No. 4 (Santa Barbara)	Santa Barbara	AP	33,060	212	—	—	—	—	33,272
County Service Area No. 4 (Santa Cruz)	Santa Cruz	AP	555,370	4,642	—	—	—	—	560,012
County Service Area No. 4 (Sierra)	Sierra	AP	6,469	67	—	—	—	—	6,536
County Service Area No. 4 (Siskiyou)	Siskiyou	AP	1,779	31	—	—	—	—	1,810
County Service Area No. 4 (Tuolumne)	Tuolumne	AP	291	4	—	—	—	—	295
County Service Area No. 4 (Ventura)	Ventura	AP	599,047	5,635	—	—	—	—	604,682
County Service Area No. 4 (Yuba)	Yuba	AP	29,401	27	—	—	—	—	29,428
County Service Area No. 40 (San Bernardino)	San Bernardino	AP	278,749	3,254	—	—	—	—	282,003
County Service Area No. 40 (Sonoma)	Sonoma	AP	2,922,866	26,720	—	—	—	—	2,949,586
County Service Area No. 41 (Monterey)	Monterey	AP	6,221	39	—	—	—	—	6,260
County Service Area No. 41 (Riverside)	Riverside	AP	8,142	1,420	—	—	—	—	9,562
County Service Area No. 41 (Sonoma)	Sonoma	AP	145,946	1,732	220,964,181	0.000000	38,273	296	186,247
County Service Area No. 42 (San Bernardino)	San Bernardino	AP	29,389	358	—	—	—	—	29,747
County Service Area No. 43 (Fresno)	Fresno	AP	3,199	39	—	—	—	—	3,238
County Service Area No. 43 (Riverside)	Riverside	AP	21,237	333	—	—	—	—	21,570
County Service Area No. 43 (San Joaquin)	San Joaquin	AP	1,502	19	—	—	—	—	1,521
County Service Area No. 44 (Fresno)	Fresno	AP	8,721	140	—	—	—	—	8,861
County Service Area No. 44 (Monterey)	Monterey	AP	2,939	18	—	—	—	—	2,957
County Service Area No. 45 (Monterey)	Monterey	AP	10,422	65	—	—	—	—	10,487
County Service Area No. 47 (Butte)	Butte	AP	2,953	46	—	—	—	—	2,999
County Service Area No. 47 (Monterey)	Monterey	AP	13,728	86	—	—	—	—	13,814
County Service Area No. 47 (Riverside)	Riverside	AP	8,100	123	—	—	—	—	8,223
County Service Area No. 5 (El Dorado)	El Dorado	AP	40,338	447	—	—	—	—	40,785
County Service Area No. 5 (Fresno)	Fresno	AP	13,120	164	—	—	—	—	13,284
County Service Area No. 5 (Madera)	Madera	AP	5,235	66	—	—	—	—	5,301

Table 17. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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. 5 (Mono)	Mono	AP	\$ 45,185	\$ 116	\$ —	—	\$ —	\$ —	\$ 45,301
County Service Area No. 5 (San Benito)	San Benito	AP	8,991	100	—	—	—	—	9,091
County Service Area No. 5 (San Joaquin)	San Joaquin	AP	15,538	190	—	—	—	—	15,728
County Service Area No. 5 (Santa Barbara)	Santa Barbara	AP	94,170	608	—	—	—	—	94,778
County Service Area No. 5 (Santa Cruz)	Santa Cruz	AP	154,240	1,286	—	—	—	—	155,526
County Service Area No. 5 (Sierra)	Sierra	AP	100,049	1,124	—	—	—	—	101,173
County Service Area No. 5 (Tuolumne)	Tuolumne	AP	6,922	103	—	—	—	—	7,025
County Service Area No. 50 (Monterey)	Monterey	AP	836	5	—	—	—	—	841
County Service Area No. 51 (Monterey)	Monterey	AP	9,709	61	—	—	—	—	9,770
County Service Area No. 51 (Riverside)	Riverside	AP	37,563	506	—	—	—	—	38,069
County Service Area No. 52 (Monterey)	Monterey	AP	2,914	18	—	—	—	—	2,932
County Service Area No. 53 (Monterey)	Monterey	AP	4,381	27	—	—	—	—	4,408
County Service Area No. 53 (Riverside)	Riverside	AP	308	5	—	—	—	—	313
County Service Area No. 53 (San Bernardino)	San Bernardino	AP	8,883	111	—	—	—	—	8,994
County Service Area No. 54 (Monterey)	Monterey	AP	837	5	—	—	—	—	842
County Service Area No. 54 (San Bernardino)	San Bernardino	AP	34,358	421	—	—	—	—	34,779
County Service Area No. 55 (Monterey)	Monterey	AP	6,611	41	—	—	—	—	6,652
County Service Area No. 56 (Monterey)	Monterey	AP	1,301	8	—	—	—	—	1,309
County Service Area No. 56 (San Bernardino)	San Bernardino	AP	113,805	1,435	—	—	—	—	115,240
County Service Area No. 57 (Monterey)	Monterey	AP	1,324	8	—	—	—	—	1,332
County Service Area No. 58 (Monterey)	Monterey	AP	1,536	10	—	—	—	—	1,546
County Service Area No. 59 (Riverside)	Riverside	AP	3,335	57	—	—	—	—	3,392
County Service Area No. 59 (San Bernardino)	San Bernardino	AP	42,045	457	—	—	—	—	42,502
County Service Area No. 6 (Lake)	Lake	AP	—	—	32,838,965	0.000000	—	—	—
County Service Area No. 6 (Marin)	Marin	AP	163,630	1,120	—	—	—	—	164,750
County Service Area No. 6 (San Mateo)	San Mateo	AP	57,877	368	—	—	—	—	58,245
County Service Area No. 6 (Yolo)	Yolo	AP	37,621	778	—	—	—	—	38,399
County Service Area No. 60 (Riverside)	Riverside	AP	6,022	89	—	—	—	—	6,111
County Service Area No. 60 (San Bernardino)	San Bernardino	AP	1,656,190	20,605	—	—	—	—	1,676,795
County Service Area No. 62 (Monterey)	Monterey	AP	6,924	43	—	—	—	—	6,967
County Service Area No. 62 (Riverside)	Riverside	AP	5,440	56	—	—	—	—	5,496
County Service Area No. 63 (San Bernardino)	San Bernardino	AP	98,428	907	—	—	—	—	99,335
County Service Area No. 64 (San Bernardino)	San Bernardino	AP	357,899	4,468	—	—	—	—	362,367
County Service Area No. 67 (Monterey)	Monterey	AP	81,379	507	—	—	—	—	81,886
County Service Area No. 67 (Riverside)	Riverside	AP	2,453	40	—	—	—	—	2,493
County Service Area No. 68 (San Bernardino)	San Bernardino	AP	41,580	518	—	—	—	—	42,098
County Service Area No. 69 (Butte)	Butte	AP	114	(106)	—	—	—	—	8
County Service Area No. 69 (Riverside)	Riverside	AP	68,254	1,031	—	—	—	—	69,285
County Service Area No. 69 (San Bernardino)	San Bernardino	AP	25,478	319	—	—	—	—	25,797
County Service Area No. 69 (San Diego)	San Diego	AP	453,825	4,347	—	—	—	—	458,172
County Service Area No. 7 (El Dorado)	El Dorado	AP	2,589,314	28,438	—	—	—	—	2,617,752
County Service Area No. 7 (Fresno)	Fresno	AP	5,883	78	—	—	—	—	5,961
County Service Area No. 7 (Lake)	Lake	AP	23,619	297	—	—	—	—	23,916

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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. 7 (San Luis Obispo)	San Luis Obispo	AP	\$ 263,682	\$ 2,271	\$ —	—	\$ —	\$ —	\$ 265,953
County Service Area No. 7 (Santa Cruz)	Santa Cruz	AP	16,601	138	—	—	—	—	16,739
County Service Area No. 70 (Riverside)	Riverside	AP	39,482	588	—	—	—	—	40,070
County Service Area No. 70 (San Bernardino)	San Bernardino	AP	868,680	10,244	982,443,615	0.010600	114,073	2,053	995,050
County Service Area No. 71 (Butte)	Butte	AP	265	(182)	—	—	—	—	83
County Service Area No. 72 (Riverside)	Riverside	AP	3,519	51	—	—	—	—	3,570
County Service Area No. 73 (Riverside)	Riverside	AP	2,293	34	—	—	—	—	2,327
County Service Area No. 73 (San Bernardino)	San Bernardino	AP	3,941	48	—	—	—	—	3,989
County Service Area No. 75 (Monterey)	Monterey	AP	19,489	121	—	—	—	—	19,610
County Service Area No. 8 (Calaveras)	Calaveras	AP	12,501	182	—	—	—	—	12,683
County Service Area No. 8 (San Benito)	San Benito	AP	2,347	26	—	—	—	—	2,373
County Service Area No. 8 (San Joaquin)	San Joaquin	AP	20,668	231	—	—	—	—	20,899
County Service Area No. 8 (San Mateo)	San Mateo	AP	752,751	4,762	—	—	—	—	757,513
County Service Area No. 8 (Tuolumne)	Tuolumne	AP	140	2	—	—	—	—	142
County Service Area No. 80 (Riverside)	Riverside	AP	37,748	525	—	—	—	—	38,273
County Service Area No. 81 (San Diego)	San Diego	AP	212,542	2,036	—	—	—	—	214,578
County Service Area No. 82 (Riverside)	Riverside	AP	276	4	—	—	—	—	280
County Service Area No. 82 (San Bernardino)	San Bernardino	AP	54,553	604	—	—	—	—	55,157
County Service Area No. 83 (San Diego)	San Diego	AP	618,224	5,922	—	—	—	—	624,146
County Service Area No. 84 (Riverside)	Riverside	AP	3,098	12	—	—	—	—	3,110
County Service Area No. 85 (Riverside)	Riverside	AP	29,310	358	—	—	—	—	29,668
County Service Area No. 86 (Riverside)	Riverside	AP	9,793	—	—	—	—	—	9,793
County Service Area No. 87 (Riverside)	Riverside	AP	9,042	133	—	—	—	—	9,175
County Service Area No. 89 (Riverside)	Riverside	AP	4,744	70	—	—	—	—	4,814
County Service Area No. 9 (Calaveras)	Calaveras	AP	1,448	21	—	—	—	—	1,469
County Service Area No. 9 (El Dorado)	El Dorado	AP	33,919	377	—	—	—	—	34,296
County Service Area No. 9 (Marin)	Marin	AP	9,709	66	—	—	—	—	9,775
County Service Area No. 9 (Monterey)	Monterey	AP	26,100	162	—	—	—	—	26,262
County Service Area No. 9 (San Benito)	San Benito	AP	70,042	780	—	—	—	—	70,822
County Service Area No. 9 (San Diego)	San Diego	AP	9,757	93	—	—	—	—	9,850
County Service Area No. 9 (Santa Cruz)	Santa Cruz	AP	554,128	4,586	—	—	—	—	558,714
County Service Area No. 9 (Yolo)	Yolo	AP	15,480	16	—	—	—	—	15,496
County Service Area No. 91 (Riverside)	Riverside	AP	9,019	163	—	—	—	—	9,182
County Service Area No. 92 (Riverside)	Riverside	AP	195	3	—	—	—	—	198
County Service Area No. 93 (Riverside)	Riverside	AP	2,646	—	—	—	—	—	2,646
County Service Area No. 94 (Riverside)	Riverside	AP	1,849	29	—	—	—	—	1,878
County Service Area No. 97 (Riverside)	Riverside	AP	7,702	110	—	—	—	—	7,812
County Service Area No. SI-1 (San Bernardino)	San Bernardino	AP	601,588	7,146	—	—	—	—	608,734
County Service Area P-2 (Contra Costa)	Contra Costa	AP	258,206	2,704	—	—	—	—	260,910
County Service Area P-5 (Contra Costa)	Contra Costa	AP	195,315	2,051	—	—	—	—	197,366
County Service Area P-6 (Contra Costa)	Contra Costa	AP	4,386,862	34,402	—	—	—	—	4,421,264
County Service Area PP-1991-1 (Alameda)	Alameda	AP	13,472,379	124,247	—	—	—	—	13,596,626
County Service Area R-1967-1 (Alameda)	Alameda	AP	38,621	355	—	—	—	—	38,976

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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 R-4 (Contra Costa)	Contra Costa	AP	\$ 26,256	\$ 268	\$ —	—	\$ —	\$ —	\$ 26,524
County Service Area R-7 (Contra Costa)	Contra Costa	AP	813,156	8,509	—	—	—	—	821,665
County Service Area RD-4 (Contra Costa)	Contra Costa	AP	6,511	68	—	—	—	—	6,579
County Service Area SI-1970-1 (Alameda)	Alameda	AP	4,322	67	—	—	—	—	4,389
County Water Works District No. 1 (Lake)	Lake	AP	75,944	948	—	—	—	—	76,892
County Water Works District No. 3 (Lake)	Lake	AP	104,362	1,297	—	—	—	—	105,659
Countywide County Service Area No. 1 (Merced)	Merced	AP	222,447	2,905	—	—	—	—	225,352
Courtland Fire Protection District	Sacramento	AP	116,049	1,587	—	—	—	—	117,636
Covelo Cemetery District	Mendocino	AP	7,141	72	—	—	—	—	7,213
Covelo Fire Protection District	Mendocino	AP	53,023	541	—	—	—	—	53,564
Covelo Lighting District	Mendocino	AP	9,150	92	—	—	—	—	9,242
Crescent Avenue Maintenance (San Mateo)	San Mateo	AP	7,894	50	—	—	—	—	7,944
Crescent City Harbor District	Del Norte	AP	319,708	6,421	—	—	—	—	326,129
Crescent Fire Protection District	Del Norte	AP	279,266	5,704	—	—	—	—	284,970
Crescent Mills Fire Protection District	Plumas	AP	25,216	242	—	—	—	—	25,458
Crescent Mills Lighting District	Plumas	AP	716	7	—	—	—	—	723
Crest Forest Fire Protection District	San Bernardino	AP	3,396,142	42,169	—	—	—	—	3,438,311
Crestline County Sanitation District (San Bernardino)	San Bernardino	AP	976,700	12,114	—	—	—	—	988,814
Crestline Village Water District	San Bernardino	AP	199,978	2,485	—	—	—	—	202,463
Crestline-Lake Arrowhead Water Agency	San Bernardino	AP	653,094	7,943	—	—	—	—	661,037
Crockett Community Services District	Contra Costa	AP	257,033	2,641	—	—	—	—	259,674
Crockett-Carquinez Fire Protection District	Contra Costa	AP	406,669	4,194	—	—	—	—	410,863
Cromberg Cemetery District	Plumas	AP	1,379	13	—	—	—	—	1,392
Crows Landing Lighting District	Stanislaus	AP	1,412	26	—	—	—	—	1,438
Crystal Springs County Sanitation District (San Mateo)	San Mateo	AP	50,211	320	—	—	—	—	50,531
Cutler Public Utility District	Tulare	AP	8	—	—	—	—	—	8
Cuyama Valley Recreation and Park District	Santa Barbara	AP	103,200	656	—	—	—	—	103,856
Cypress Fire Protection District	Monterey	AP	3,633,997	22,837	—	—	—	—	3,656,834
Cypress Hill Cemetery District	Colusa	AP	2,811	26	—	—	—	—	2,837
Cypress Recreation and Park District	Orange	AP	3,598,247	29,415	—	—	—	—	3,627,662
Daggett Community Services District	San Bernardino	AP	89,110	773	—	—	—	—	89,883
Daphnedale Community Services District	Modoc	AP	3,149	51	—	—	—	—	3,200
Darwin Community Services District	Inyo	AP	939	6	—	—	—	—	945
Davenport County Sanitation District (Santa Cruz)	Santa Cruz	AP	25,548	212	—	—	—	—	25,760
Davis Cemetery District	Yolo	AP	167,832	1,836	—	—	—	—	169,668
Davis Creek Cemetery District	Modoc	AP	7,959	129	—	—	—	—	8,088
Davis Creek Fire Protection District	Modoc	AP	7,581	123	—	—	—	—	7,704
De Luz Community Service District	Riverside	AP	2,068	—	—	—	—	—	2,068
Deer Creek Irrigation District	Tehama	AP	3,334	68	—	—	—	—	3,402
Deer Creek Storm Water District (Tulare)	Kings	AP	4,070	52	—	—	—	—	4,122
Deer Creek Storm Water District (Tulare)	Tulare	AP	41,632	509	—	—	—	—	42,141
Deer Springs Fire Protection District	San Diego	AP	395,887	3,792	—	—	—	—	399,679
Del Norte County Flood Control District	Del Norte	AP	66,735	1,335	—	—	—	—	68,070

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Del Norte County Library	Del Norte	AP	\$ 176,201	\$ 3,560	\$ —	—	\$ —	\$ —	\$ 179,761
Del Norte Healthcare District	Del Norte	AP	457,798	9,297	—	—	—	—	467,095
Del Norte Oaks Park Maintenance (Sacramento)	Sacramento	AP	2,869	40	—	—	—	—	2,909
Del Puerto Health Care District	Stanislaus	AP	670,427	12,200	—	—	—	—	682,627
Del Rey Community Services District	Fresno	AP	64,065	725	—	—	—	—	64,790
Del Rio Woods Recreation and Park District	Sonoma	AP	60,934	570	—	—	—	—	61,504
Delano Mosquito Abatement District	Kern	AP	565,073	5,060	—	—	—	—	570,133
Delano Mosquito Abatement District	Tulare	AP	236,439	2,951	—	—	—	—	239,390
Delhi County Water District	Merced	AP	127,159	1,661	—	—	—	—	128,820
Delta Diablo Sanitation District (Contra Costa)	Contra Costa	AP	1,509,857	28,682	—	—	—	—	1,538,539
Delta Fire Protection District (Sacramento)	Sacramento	AP	166,448	2,242	—	—	—	—	168,690
Delta Vector Control District	Tulare	AP	1,688,523	21,211	—	—	—	—	1,709,734
Denair Community Services District	Stanislaus	AP	50,308	916	—	—	—	—	51,224
Denair Fire Protection District	Stanislaus	AP	114,794	2,089	—	—	—	—	116,883
Denair Lighting District	Stanislaus	AP	4,201	76	—	—	—	—	4,277
Desert Healthcare District	Riverside	AP	3,228,983	49,137	—	—	—	—	3,278,120
Desert Lake Community Services District	Kern	AP	7,783	65	—	—	—	—	7,848
Desert Water Agency	Riverside	AP	1,019,157	15,143	—	—	—	—	1,034,300
Devils Den Water District	Kern	AP	3,038	15	—	—	—	—	3,053
Devils Den Water District	Kings	AP	1,515	19	—	—	—	—	1,534
Devonshire County Sanitation District (San Mateo)	San Mateo	AP	24,740	157	—	—	—	—	24,897
Diablo Community Services District	Contra Costa	AP	311,848	3,278	—	—	—	—	315,126
Diablo Vista Water Maintenance District (Contra Costa)	Contra Costa	AP	138,128	1,451	—	—	—	—	139,579
Diamond Springs/EI Dorado Fire Protection District	El Dorado	AP	2,894,564	31,933	—	—	—	—	2,926,497
Dinuba Memorial District	Tulare	AP	65,821	823	—	—	—	—	66,644
Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa)	Contra Costa	AP	34,982	366	—	—	—	—	35,348
District 10-Hallwood Community Services District	Yuba	AP	7,826	81	—	—	—	—	7,907
Dixon Fire Protection District	Solano	AP	467,259	5,116	—	—	—	—	472,375
Dixon Public Library District	Solano	AP	317,794	3,825	—	—	—	—	321,619
Dixon Resource Conservation District	Solano	AP	82,209	952	—	—	—	—	83,161
Dixon Resource Conservation District	Yolo	AP	1,316	1	—	—	—	—	1,317
Dobbins Oregon House Fire Protection District	Yuba	AP	14,237	218	—	—	—	—	14,455
Donner Summit Public Utility District	Nevada	AP	114,706	1,243	—	—	—	—	115,949
Donner Summit Public Utility District	Placer	AP	—	—	200,078,740	0.000000	2,826	—	2,826
Dos Palos Cemetery District	Fresno	AP	11,763	148	—	—	—	—	11,911
Dos Palos Cemetery District	Merced	AP	67,012	875	—	—	—	—	67,887
Douglas City Community Services District	Trinity	AP	3,712	60	—	—	—	—	3,772
Downey Cemetery District	Los Angeles	AP	57,709	484	—	—	—	—	58,193
Downieville Fire Protection District	Sierra	AP	45,983	502	—	—	—	—	46,485
Downieville Public Utility District	Sierra	AP	31,961	353	34,908,261	—	10,996	—	43,310
Doyle Fire Protection District	Lassen	AP	18,287	332	—	—	—	—	18,619
Drainage District No. 1 (Butte)	Butte	AP	19,913	313	—	—	—	—	20,226
Drainage District No. 100 (Butte)	Butte	AP	105,429	1,636	—	—	—	—	107,065

Table 17. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Drainage District No. 2 (Butte)	Butte	AP	\$ 1,304	\$ 20	\$ —	—	\$ —	\$ —	\$ 1,324
Drainage District No. 200 (Butte)	Butte	AP	15,030	218	—	—	—	—	15,248
Drytown County Water District	Amador	AP	14,772	212	—	—	—	—	14,984
Dublin San Ramon Service District	Contra Costa	AP	413,869	4,373	—	—	—	—	418,242
Dunlap Cemetery District	Fresno	AP	1,239	16	—	—	—	—	1,255
Dunningan Fire Protection District	Yolo	AP	136,476	915	—	—	—	—	137,391
Dunsmuir Fire Protection District	Siskiyou	AP	45,638	786	—	—	—	—	46,424
Dunsmuir Recreation and Park District	Siskiyou	AP	85,281	1,469	—	—	—	—	86,750
Durham Mosquito Abatement District	Butte	AP	77,566	1,202	—	—	—	—	78,768
Durham Recreation and Park District	Butte	AP	355,458	5,456	—	—	—	—	360,914
Eagleville Cemetery District	Modoc	AP	5,626	91	—	—	—	—	5,717
Eagleville Fire Protection District	Lassen	AP	903	16	—	—	—	—	919
Eagleville Fire Protection District	Modoc	AP	7,722	125	—	—	—	—	7,847
Eagleville Lighting District	Modoc	AP	2,462	40	—	—	—	—	2,502
Earlmar Public Utility District	Tulare	AP	9,571	116	—	—	—	—	9,687
East Bay Municipal Utility District	Alameda	AP	14,224,253	163,894	55,874,828,294	0.006700	3,817,042	43,405	18,248,594
East Bay Municipal Utility District	Contra Costa	AP	10,939,074	125,610	3,782,669,971	0.006700	254,558	3,913	11,323,155
East Bay Regional Park District	Alameda	AP	49,782,483	519,524	154,119,668,798	0.007100	11,122,843	115,525	61,540,375
East Bay Regional Park District	Contra Costa	AP	36,775,778	429,234	123,558,389,429	0.007100	9,261,767	165,759	46,632,538
East China Hill Community Services District	El Dorado	AP	7,904	87	—	—	—	—	7,991
East Contra Costa Irrigation District	Contra Costa	AP	2,013,358	23,538	—	—	—	—	2,036,896
East Davis Fire Protection District	Yolo	AP	394,747	3,181	—	—	—	—	397,928
East Diablo Fire Protection District	Contra Costa	AP	8,197,959	91,457	—	—	—	—	8,289,416
East Kern Airport District	Kern	AP	257,714	2,234	—	—	—	—	259,948
East Kern Cemetery District	Kern	AP	181,558	1,572	—	—	—	—	183,130
East Kern Health Care District	Kern	AP	153,490	1,322	—	—	—	—	154,812
East Kern Health Care District	San Bernardino	AP	36	—	—	—	—	—	36
East Lake Resource Conservation District	Lake	AP	19,685	274	—	—	—	—	19,959
East Merced Resource Conservation District	Merced	AP	6,701	88	—	—	—	—	6,789
East Niles Community Services District	Kern	AP	298,970	2,656	—	—	—	—	301,626
East Orange County Water District	Orange	AP	915,906	7,448	—	—	—	—	923,354
East Orsi Community Services District	Tulare	AP	182	—	—	—	—	—	182
East Palo Alto Sanitary District (San Mateo)	San Mateo	AP	299,074	3,874	—	—	—	—	302,948
East Quincy Community Services District	Plumas	AP	84,919	849	—	—	—	—	85,768
East Stanislaus Resource Conservation District	Stanislaus	AP	2,413	44	—	—	—	—	2,457
East Vallejo Fire Protection District	Solano	AP	368,664	4,134	—	—	—	—	372,798
East View Maintenance District (San Joaquin)	San Joaquin	AP	4,238	53	—	—	—	—	4,291
Eastern Kern Resource Conservation District	Kern	AP	20,623	178	—	—	—	—	20,801
Eastern Municipal Water District	Riverside	AP	22,220,635	330,958	—	—	—	—	22,551,593
Eastern Plumas Hospital District	Plumas	AP	501,050	5,048	—	—	—	—	506,098
Eastern Plumas Rural Fire Protection District	Plumas	AP	54,839	544	—	—	—	—	55,383
Easton Community Services District	Fresno	AP	19,867	257	—	—	—	—	20,124
Eastside Fire Protection District	San Joaquin	AP	1,624,756	20,225	—	—	—	—	1,644,981

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Eastside Mosquito Abatement	Stanislaus	AP	\$ 1,641,162	\$ 29,866	\$ —	—	\$ —	\$ —	\$ 1,671,028
Ebbetts Pass Fire Protection District	Calaveras	AP	1,736,186	25,317	—	—	—	—	1,761,503
Ebbetts Pass Veterans Memorial District	Calaveras	AP	57,635	840	—	—	—	—	58,475
Edgemont Community Services District	Riverside	AP	531,965	8,041	—	—	—	—	540,006
El Camino Hospital District	Santa Clara	AP	9,487,469	67,915	51,859,189,781	0.012900	6,827,377	31,369	16,414,130
El Cerrito Drainage District (Sutter)	Sutter	AP	747	11	—	—	—	—	758
El Dorado County Fire Protection District	El Dorado	AP	7,456,317	81,547	—	—	—	—	7,537,864
El Dorado County Water Agency	El Dorado	AP	2,207,207	24,905	—	—	—	—	2,232,112
El Dorado Hills Community Services District	El Dorado	AP	4,792,663	53,174	—	—	—	—	4,845,837
El Dorado Hills County Water District	El Dorado	AP	12,120,064	134,572	—	—	—	—	12,254,636
El Dorado Hills County Water District	Sacramento	AP	8,091	115	—	—	—	—	8,206
El Dorado Irrigation District	El Dorado	AP	9,419,662	104,120	4,772,758,986	0.010100	482,588	—	10,006,370
El Granada Lighting District	San Mateo	AP	51,559	329	—	—	—	—	51,888
El Macero County Service Area (Yolo)	Yolo	AP	77,402	725	—	—	—	—	78,127
El Medio Fire Protection District	Butte	AP	150,412	2,334	—	—	—	—	152,746
El Rancho Simi Pioneer Cemetery District	Ventura	AP	54,147	566	—	—	—	—	54,713
El Toro Water District	Orange	AP	682,277	5,505	—	—	—	—	687,782
Elk Community Services District	Mendocino	AP	33,772	349	—	—	—	—	34,121
Elk Creek Cemetery District	Glenn	AP	7,370	87	—	—	—	—	7,457
Elk Creek Fire Protection District	Glenn	AP	11,092	133	—	—	—	—	11,225
Elk Grove-Cosumnes Cemetery District	Sacramento	AP	620,776	8,791	—	—	—	—	629,567
Elkhorn Fire Protection District	Yolo	AP	23,318	39	—	—	—	—	23,357
Elkhorn Golf Course Estates Maintenance (San Joaquin)	San Joaquin	AP	3,243	40	—	—	—	—	3,283
Elkhorn Maintenance District (San Joaquin)	San Joaquin	AP	2,785	35	—	—	—	—	2,820
Elsinore Valley Cemetery District	Riverside	AP	500,071	7,672	—	—	—	—	507,743
Elsinore Valley Municipal Water District	Riverside	AP	4,801,597	74,522	—	—	—	—	4,876,119
Elsinore Water District	Riverside	AP	115,230	1,594	—	—	—	—	116,824
Embarcadero Municipal Improvement District	Santa Barbara	AP	213,273	1,406	—	—	—	—	214,679
Emerald Bay Service District	Orange	AP	1,687,638	13,863	—	—	—	—	1,701,501
Emerald Lake Heights Sewer Maintenance District	San Mateo	AP	14,500	93	—	—	—	—	14,593
Emerald Lake Lighting District	San Mateo	AP	168,196	1,073	—	—	—	—	169,269
Empire Lighting District	Stanislaus	AP	9,070	165	—	—	—	—	9,235
Empire Sanitary District (Stanislaus)	Stanislaus	AP	20,810	378	—	—	—	—	21,188
Empire West Side Irrigation District	Kings	AP	16,980	201	—	—	—	—	17,181
Enchanted Hills Drainage Maintenance District (San Mateo)	San Mateo	AP	1,610	10	—	—	—	—	1,620
Enchanted Hills Lighting Maintenance District (San Mateo)	San Mateo	AP	7,961	51	—	—	—	—	8,012
Escalon Cemetery District	San Joaquin	AP	39,026	489	—	—	—	—	39,515
Escalon Consolidated Fire Protection District	San Joaquin	AP	268,831	3,382	—	—	—	—	272,213
Eshom Valley Cemetery District	Tulare	AP	9,551	116	—	—	—	—	9,667
Esparto Community Services District	Yolo	AP	39,881	1,107	—	—	—	—	40,988
Esparto Fire Protection District	Yolo	AP	132,033	1,506	—	—	—	—	133,539
Estero Municipal Improvement District	San Mateo	AP	15,355,527	99,573	—	—	—	—	15,455,100
Etna Cemetery District	Siskiyou	AP	16,133	278	—	—	—	—	16,411

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Exeter District Ambulance	Tulare	AP	\$ 215,194	\$ 2,739	\$ —	—	\$ —	\$ —	\$ 217,933
Exeter Memorial District	Tulare	AP	193,345	2,442	—	—	—	—	195,787
Exeter Public Cemetery District	Tulare	AP	51,860	649	—	—	—	—	52,509
Fair Oaks Cemetery District	Sacramento	AP	180,945	2,539	—	—	—	—	183,484
Fair Oaks Recreation and Park District	Sacramento	AP	1,319,955	18,510	—	—	—	—	1,338,465
Fair Oaks Sewer Maintenance District (San Mateo)	San Mateo	AP	365,049	2,378	—	—	—	—	367,427
Fairview Acres Lighting District	Mendocino	AP	2,039	21	—	—	—	—	2,060
Fairview Cemetery District	Sutter	AP	40,043	528	—	—	—	—	40,571
Fairview Fire Protection District	Alameda	AP	2,485,034	22,784	—	—	—	—	2,507,818
Fairview Tract Lighting District	Stanislaus	AP	3,817	69	—	—	—	—	3,886
Fall River Mills Cemetery District	Shasta	AP	11,108	132	—	—	—	—	11,240
Fall River Mills Community Services District	Shasta	AP	35,026	615	—	—	—	—	35,641
Fall River Mills Fire Protection District	Shasta	AP	68,425	1,117	—	—	—	—	69,542
Fall River Resource Conservation District	Lassen	AP	12,130	220	—	—	—	—	12,350
Fall River Resource Conservation District	Modoc	AP	90	1	—	—	—	—	91
Fall River Resource Conservation District	Shasta	AP	2,771	46	—	—	—	—	2,817
Fallbrook Healthcare District	San Diego	AP	1,439,651	13,790	—	—	—	—	1,453,441
Fallbrook Public Utility District	San Diego	AP	1,556,134	14,906	—	—	—	—	1,571,040
Fallen Leaf Lake Community Services District	El Dorado	AP	25,579	282	—	—	—	—	25,861
Farmington Fire Protection District	San Joaquin	AP	245,767	3,081	—	—	—	—	248,848
Farmington Maintenance District (San Joaquin)	San Joaquin	AP	1,836	22	—	—	—	—	1,858
Feather River Recreation and Park District	Butte	AP	1,182,442	10,249	—	—	—	—	1,192,691
Felton Fire Protection District	Santa Cruz	AP	550,078	4,530	—	—	—	—	554,608
Fern Valley Water District	Riverside	AP	486,447	7,520	—	—	—	—	493,967
Ferndale Fire Protection District	Humboldt	AP	152,700	2,359	—	—	—	—	155,059
Fieldbrook Community Services District	Humboldt	AP	50,209	776	—	—	—	—	50,985
Fig Garden Fire Protection District	Fresno	AP	520,930	6,923	—	—	—	—	527,853
Fig Garden Police Protection District	Fresno	AP	148,420	1,972	—	—	—	—	150,392
Fillmore-Piru Memorial District	Ventura	AP	82,439	233	—	—	—	—	82,672
Fire Protection Service Area No. 1	Shasta	AP	1,666,227	30,373	—	—	—	—	1,696,600
Firestone Garbage Disposal District	Los Angeles	AP	1,654,227	13,993	—	—	—	—	1,668,220
Flood Control Maintenance Area District No. 4	Yolo	AP	40,419	1,441	—	—	—	—	41,860
Flood Control Maintenance Area No. 12	Yolo	AP	5,141	—	—	—	—	—	5,141
Fontana Fire Protection District	San Bernardino	AP	10,441,954	131,372	—	—	—	—	10,573,326
Foothill Fire Protection District (Calaveras)	Calaveras	AP	153,660	2,241	—	—	—	—	155,901
Foothill Fire Protection District (Yuba)	Yuba	AP	39,847	109	—	—	—	—	39,956
Foothill Municipal Water District	Los Angeles	AP	84,967	720	—	—	—	—	85,687
Foresthill Fire Protection District	Placer	AP	348,906	3,677	—	—	—	—	352,583
Foresthill Public Utility District	Placer	AP	70,083	732	—	—	—	—	70,815
Forestville Fire Protection District	Sonoma	AP	919,599	8,589	—	—	—	—	928,188
Forestville Lighting District	Sonoma	AP	14,590	132	—	—	—	—	14,722
Forestville Water District	Sonoma	AP	122,834	1,137	—	—	—	—	123,971
Fort Bragg Rural Fire Protection District	Mendocino	AP	186,285	2,043	—	—	—	—	188,328

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Fort Dick Fire Protection District	Del Norte	AP	\$ 119,199	\$ 2,421	\$ —	—	\$ —	\$ —	\$ 121,620
Fort Jones Cemetery District	Siskiyou	AP	60,028	1,034	—	—	—	—	61,062
Fortuna Cemetery District	Humboldt	AP	24,227	464	—	—	—	—	24,691
Fortuna Fire Protection District	Humboldt	AP	358,093	6,450	—	—	—	—	364,543
Fowler Cemetery District	Fresno	AP	188,591	2,915	—	—	—	—	191,506
Franklin County Water District	Merced	AP	41,515	542	—	—	—	—	42,057
Frazier Park Public Utility District	Kern	AP	42,196	374	—	—	—	—	42,570
French Camp-McKinley Fire Protection District	San Joaquin	AP	406,229	5,011	—	—	—	—	411,240
Fresno County Fire Protection District	Fresno	AP	14,713,348	184,037	—	—	—	—	14,897,385
Fresno County Water Works No. 37	Fresno	AP	6,460	86	—	—	—	—	6,546
Fresno County Water Works No. 38	Fresno	AP	25,205	327	—	—	—	—	25,532
Fresno County Water Works No. 40	Fresno	AP	48,996	624	—	—	—	—	49,620
Fresno County Water Works No. 41	Fresno	AP	500,830	6,681	—	—	—	—	507,511
Fresno Metropolitan Flood Control District	Fresno	AP	8,211,146	121,674	—	—	—	—	8,332,820
Fresno Mosquito and Vector Control District	Fresno	AP	972,444	14,633	—	—	—	—	987,077
Fresno-Westside Mosquito Abatement District	Fresno	AP	595,659	7,264	—	—	—	—	602,923
Ft. Bidwell Cemetery District	Modoc	AP	16,227	263	—	—	—	—	16,490
Ft. Bidwell Fire Protection District	Modoc	AP	18,116	294	—	—	—	—	18,410
Ft. Bidwell Lighting District	Modoc	AP	635	10	—	—	—	—	645
Fulton-EI Camino Recreation and Park District	Sacramento	AP	1,005,395	14,042	—	—	—	—	1,019,437
Galt Irrigation District	Sacramento	AP	16,413	231	—	—	—	—	16,644
Galt-Arno Cemetery District	Sacramento	AP	232,912	3,296	—	—	—	—	236,208
Garberville Fire Protection District	Humboldt	AP	59,713	922	—	—	—	—	60,635
Garberville Lighting District	Humboldt	AP	7,544	117	—	—	—	—	7,661
Garberville Sanitary District (Humboldt)	Humboldt	AP	22,099	341	—	—	—	—	22,440
Garden Farms Community Water District	San Luis Obispo	AP	25,360	216	—	—	—	—	25,576
Garden Grove Sanitary District (Orange)	Orange	AP	2,281,132	18,645	—	—	—	—	2,299,777
Garden Valley Fire Protection District	El Dorado	AP	336,361	3,659	—	—	—	—	340,020
Garden Valley Ranch Estates Community Services District	El Dorado	AP	14,936	164	—	—	—	—	15,100
Gasquet Fire Protection District	Del Norte	AP	50,708	1,002	—	—	—	—	51,710
Gayla Manor Maintenance District (San Joaquin)	San Joaquin	AP	3,422	43	—	—	—	—	3,465
Gazelle Fire Protection District	Siskiyou	AP	14,064	242	—	—	—	—	14,306
Georgetown Divide Public Utility District	El Dorado	AP	1,300,179	14,210	—	—	—	—	1,314,389
Georgetown Divide Recreation District	El Dorado	AP	305,993	3,359	—	—	—	—	309,352
Georgetown Fire Protection District	El Dorado	AP	398,944	4,369	—	—	—	—	403,313
Gerber-Las Flores Community Services District	Tehama	AP	51,477	1,014	—	—	—	—	52,491
Geyserville Fire Protection District	Sonoma	AP	713,653	6,509	—	—	—	—	720,162
Geyserville Lighting District	Sonoma	AP	13,611	123	—	—	—	—	13,734
Gilsizer Drainage District (Sutter)	Sutter	AP	364,976	5,012	—	—	—	—	369,988
Glen Ellen Fire Protection District	Sonoma	AP	752,571	7,045	—	—	—	—	759,616
Glenbrook Cemetery District	Lake	AP	16,928	213	—	—	—	—	17,141
Glenhaven Lighting District	Lake	AP	2,826	91	—	—	—	—	2,917
Glenn County Mosquito and Vector Control District	Glenn	AP	77,245	999	—	—	—	—	78,244

Table 17. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Glenn-Codora Fire Protection District	Glenn	AP	\$ 12,379	\$ 158	\$ —	—	\$ —	\$ —	\$ 12,537
Glenn-Colusa Fire Protection District	Colusa	AP	4,827	44	—	—	—	—	4,871
Glenn-Colusa Fire Protection District	Glenn	AP	18,954	241	—	—	—	—	19,195
Glenn-Colusa Irrigation District	Colusa	AP	303,247	2,715	—	—	—	—	305,962
Glenn-Colusa Irrigation District	Glenn	AP	188,816	2,448	—	—	—	—	191,264
Gold Mountain Community Services District	Plumas	AP	—	—	—	—	—	—	—
Gold Ridge Fire Protection District	Sonoma	AP	1,164,545	10,897	—	—	—	—	1,175,442
Gold Ridge Resource Conservation District	Sonoma	AP	20,342	202	—	—	—	—	20,544
Golden Hills Community Service District	Kern	AP	218,352	1,970	—	—	—	—	220,322
Golden Valley Municipal Water District	Los Angeles	AP	7,662	54	—	—	—	—	7,716
Golden West Community Services District	El Dorado	AP	63,179	697	—	—	—	—	63,876
Goleta Cemetery District	Santa Barbara	AP	401,418	2,775	—	—	—	—	404,193
Goleta Sanitary District (Santa Barbara)	Santa Barbara	AP	117,711	824	—	—	—	—	118,535
Goleta West Sanitary District (Santa Barbara)	Santa Barbara	AP	1,707,133	13,496	—	—	—	—	1,720,629
Gonzales Cemetery District	Monterey	AP	35,005	218	—	—	—	—	35,223
Gonzales Fire Protection District	Monterey	AP	130,785	825	—	—	—	—	131,610
Gonzales Slough Maintenance District (Monterey)	Monterey	AP	3,791	23	—	—	—	—	3,814
Goshen Community Services District	Tulare	AP	4,252	51	—	—	—	—	4,303
Graeagle Community Services District	Plumas	AP	30,246	308	—	—	308	—	30,554
Graeagle Fire Protection District	Plumas	AP	122,807	1,250	—	—	—	—	124,057
Granada Sanitary District (San Mateo)	San Mateo	AP	493,577	3,148	—	—	—	—	496,725
Grand Island Cemetery District	Colusa	AP	16,928	151	—	—	—	—	17,079
Grassland Resource Conservation District	Merced	AP	15,527	203	—	—	—	—	15,730
Grassy Run Road Community Services District	El Dorado	AP	18,679	206	—	—	—	—	18,885
Graton Community Services District	Sonoma	AP	—	—	148,996,299	0.010000	15,372	213	15,585
Graton Fire Protection District	Sonoma	AP	579,833	5,423	—	—	—	—	585,256
Graton Lighting District	Sonoma	AP	16,635	155	—	—	—	—	16,790
Gravelly Ford Water District	Madera	AP	83,729	1,056	—	—	—	—	84,785
Grayson Community Services District	Stanislaus	AP	4,566	83	—	—	—	—	4,649
Greater Bakersfield Separation of Grade District	Kern	AP	112,848	956	—	—	—	—	113,804
Greater Los Angeles County Vector Control District	Los Angeles	AP	1,309,081	11,048	—	—	—	—	1,320,129
Greater Vallejo Recreation District	Solano	AP	2,946,475	34,754	—	—	—	—	2,981,229
Green Valley Cemetery District	Sonoma	AP	8,792	82	—	—	—	—	8,874
Green Valley Recreation and Park District	Contra Costa	AP	39,369	413	—	—	—	—	39,782
Green Valley Water District	Kings	AP	18,384	228	—	—	—	—	18,612
Greenfield Cemetery District	Monterey	AP	32,816	205	—	—	—	—	33,021
Greenfield County Water District	Kern	AP	24,777	218	—	—	—	—	24,995
Greenfield Fire Protection District	Monterey	AP	131,415	824	—	—	—	—	132,239
Greenfield Memorial District	Monterey	AP	90,580	565	—	—	—	—	91,145
Greenfield Recreation and Park District	Monterey	AP	112,956	705	—	—	—	—	113,661
Greenhorn Creek Community Services District	Plumas	AP	10,719	109	—	—	—	—	10,828
Greenstone Country Community Services District	El Dorado	AP	153,558	1,705	—	—	—	—	155,263
Greenville Cemetery District	Plumas	AP	14,623	135	—	—	—	—	14,758

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Grenada Fire Protection District	Siskiyou	AP	\$ 34,926	\$ 602	\$ 38,120,139	0.005500	\$ 2,097	\$ 58	\$ 37,683
Gridley-Biggs Cemetery District	Butte	AP	183,361	3,001	—	—	—	—	186,362
Grizzly Lake Resort Improvement District	Plumas	AP	36,602	371	—	—	—	—	36,973
Grossmont Healthcare District	San Diego	AP	5,628,221	53,910	39,644,777,509	0.020050	8,278,199	124,811	14,085,141
Groveland Community Services District	Tuolumne	AP	988,456	14,676	754,492,624	0.001233	9,737	86	1,012,955
Groveland Lighting District	Tuolumne	AP	15,065	208	—	—	—	—	15,273
Guadalupe Cemetery District	Santa Barbara	AP	42,858	459	—	—	—	—	43,317
Guadalupe Coyote Resource Conservation District	Santa Clara	AP	164,435	1,151	—	—	—	—	165,586
Guadalupe Lighting District	Santa Barbara	AP	16,318	454	—	—	—	—	16,772
Guadalupe Valley Municipal Improvement District	San Mateo	AP	29,003	185	—	—	—	—	29,188
Guerneville Lighting District	Sonoma	AP	143,101	2,182	—	—	—	—	145,283
Halcomb Cemetery District	Shasta	AP	28,209	(135)	—	—	—	—	28,074
Hamilton Branch Fire Protection District	Plumas	AP	198,959	1,998	—	—	—	—	200,957
Hamilton City Community Service District	Glenn	AP	16,336	200	—	—	—	—	16,536
Hamilton City Fire Protection District	Glenn	AP	17,725	230	—	—	—	—	17,955
Hanford Cemetery District	Kings	AP	313,181	4,039	—	—	—	—	317,220
Happy Camp Cemetery District	Siskiyou	AP	8,929	154	—	—	—	—	9,083
Happy Camp Community Services District	Siskiyou	AP	986	17	—	—	—	—	1,003
Happy Camp Fire Protection District	Siskiyou	AP	19,621	338	—	—	—	—	19,959
Happy Camp Sanitary District (Siskiyou)	Siskiyou	AP	23,160	399	24,111,193	0.060000	14,477	507	38,543
Happy Homestead Cemetery District	El Dorado	AP	201,087	2,539	—	—	—	—	203,626
Happy Valley Fire Protection District	Shasta	AP	253,366	4,761	—	—	—	—	258,127
Harbor Industrial Sewer Maintenance District (San Mateo)	San Mateo	AP	9,339	58	—	—	—	—	9,397
Hartley Cemetery District	Lake	AP	105,703	1,458	—	—	—	—	107,161
Hayfork Fire Protection District	Trinity	AP	41,321	627	—	—	—	—	41,948
Hayfork Maintenance District (Trinity)	Trinity	AP	12,593	192	—	—	—	—	12,785
Hayward Area Recreation and Park District	Alameda	AP	12,635,117	129,912	—	—	—	—	12,765,029
Heather Glen Community Services District	Placer	AP	5,900	61	—	—	—	—	5,961
Heber Public Utility District	Imperial	AP	380,428	3,933	12,892,857	—	361	—	384,722
Heffernan Memorial Hospital District	Imperial	AP	524,800	6,579	—	—	—	—	531,379
Helendale Community Services District	San Bernardino	AP	91,990	1,126	—	—	—	—	93,116
Henry Miller Water District	Kern	AP	56,817	500	—	—	—	—	57,317
Herald Fire Protection District	Sacramento	AP	549,553	7,743	—	—	—	—	557,296
Heritage Ranch Community Services District	San Luis Obispo	AP	226,167	1,943	—	—	—	—	228,110
Hesperia County Water District	San Bernardino	AP	246,868	3,067	—	—	—	—	249,935
Hesperia Fire Protection District	San Bernardino	AP	3,757,362	46,457	—	—	—	—	3,803,819
Hesperia Recreation and Park District	San Bernardino	AP	1,131,810	13,824	—	—	—	—	1,145,634
Hickok Road Community Service District	El Dorado	AP	5,512	60	—	—	—	—	5,572
Hidden Valley Municipal Water District	Ventura	AP	6,713	63	—	—	—	—	6,776
Hi-Desert Memorial Hospital District	San Bernardino	AP	534,147	6,474	—	—	—	—	540,621
Hi-Desert Water District	San Bernardino	AP	1,167,882	14,231	—	—	—	—	1,182,113
Higgins Area Fire Protection District	Nevada	AP	1,011,202	11,349	—	—	—	—	1,022,551
High Valleys Water District	Riverside	AP	84,067	1,334	—	—	—	—	85,401

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Highlands Drainage Maintenance District (San Mateo)	San Mateo	AP	\$ 429	\$ 3	\$ —	—	\$ —	\$ —	\$ 432
Highlands Landscape Maintenance District (San Mateo)	San Mateo	AP	7,587	47	—	—	—	—	7,634
Highlands Recreation Community Services District	San Mateo	AP	308,812	1,972	—	—	—	—	310,784
Hills Ferry Cemetery District	Merced	AP	85,971	1,123	—	—	—	—	87,094
Hills Ferry Cemetery District	Stanislaus	AP	105,752	1,924	—	—	—	—	107,676
Hillwood Community Service District	El Dorado	AP	16,714	185	—	—	—	—	16,899
Hilmar Cemetery District	Merced	AP	59,330	775	—	—	—	—	60,105
Hilmar County Water District	Merced	AP	99,047	1,294	—	—	—	—	100,341
Hilton Creek Community Services District	Mono	AP	95,721	246	—	—	—	—	95,967
Holiday Lakes Community Services District	El Dorado	AP	4,126	46	—	—	—	—	4,172
Home Garden Community Service District	Kings	AP	13,396	170	—	—	—	—	13,566
Home Gardens Sanitary District (Riverside)	Riverside	AP	132,082	1,988	—	—	—	—	134,070
Homestead Valley Sanitary District (Marin)	Marin	AP	124,368	850	—	—	—	—	125,218
Hopland Cemetery District	Mendocino	AP	4,760	45	—	—	—	—	4,805
Hopland Fire Protection District	Mendocino	AP	30,556	317	—	—	—	—	30,873
Hopland Lighting District	Mendocino	AP	15,957	164	—	—	—	—	16,121
Hopland Public Utility District	Mendocino	AP	—	—	84,408,466	0.001000	3,743	4	3,747
Hornbrook Cemetery District	Siskiyou	AP	12,887	222	—	—	—	—	13,109
Hornbrook Fire Protection District	Siskiyou	AP	18,420	317	—	—	—	—	18,737
Hornitos Lighting District	Mariposa	AP	3,537	42	—	—	—	—	3,579
Hughson Fire Protection District	Stanislaus	AP	249,990	4,549	—	—	—	—	254,539
Humboldt Bay Harbor Recreation and Conservation District	Humboldt	AP	818,800	13,509	—	—	—	—	832,309
Humboldt Bay Municipal Water District	Humboldt	AP	697,414	12,321	—	—	—	—	709,735
Humboldt Community Services District	Humboldt	AP	300,695	4,644	—	—	—	—	305,339
Humboldt County Flood Control District	Humboldt	AP	7,026	152	—	—	—	—	7,178
Humboldt Fire Protection District No. 1	Humboldt	AP	2,145,013	33,131	—	—	—	—	2,178,144
Huntington Municipal Water District	Los Angeles	AP	10,879	92	—	—	—	—	10,971
Hyampom Community Service District	Trinity	AP	6,524	100	—	—	—	—	6,624
Hydesville Lighting District	Humboldt	AP	2,902	45	—	—	—	—	2,947
Idyllwild Fire Protection District	Riverside	AP	879,151	13,468	—	—	—	—	892,619
Idyllwild Water District	Riverside	AP	345,487	5,278	—	—	—	—	350,765
Independence Cemetery District	Inyo	AP	60,953	402	—	—	—	—	61,355
Independence Fire Protection District	Inyo	AP	163,801	1,088	—	—	—	—	164,889
Independence Lighting District	Inyo	AP	22,057	143	—	—	—	—	22,200
Indian Valley Community Services District	Plumas	AP	192,319	1,896	—	—	—	—	194,215
Indian Valley Hospital District	Plumas	AP	177,991	1,338	—	—	—	—	179,329
Indian Wells Fire Access Maintenance District No. 1 (Riverside)	Riverside	AP	173,046	2,625	—	—	—	—	175,671
Industrial Fire Protection District	Stanislaus	AP	157,124	2,859	—	—	—	—	159,983
Inland Empire Resource Conservation District	Riverside	AP	20,409	307	—	—	—	—	20,716
Inland Empire Resource Conservation District	San Bernardino	AP	594,980	7,405	—	—	—	—	602,385
Inland Empire Utilities Agency	San Bernardino	AP	24,461,768	304,928	—	—	—	—	24,766,696
Inverness Public Utility District	Marin	AP	307,554	2,097	—	—	—	—	309,651
Inverness Subdivision No. 2 Permanent Road Division	Marin	AP	2,643	18	—	—	—	—	2,661

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Ione Memorial District	Amador	AP	\$ 67,339	\$ 964	\$ —	—	\$ —	\$ —	\$ 68,303
Ironhouse Sanitary District (Contra Costa)	Contra Costa	AP	183,643	2,193	—	—	—	—	185,836
Irvine Ranch Water District	Orange	AP	26,287,954	216,262	71,116,149,661	0.000000	12,425,547	2	38,929,765
Isla Vista Recreation and Park District	Santa Barbara	AP	108,580	2,223	—	—	—	—	110,803
Ivanhoe Irrigation District	Tulare	AP	138,700	1,694	—	—	—	—	140,394
Ivanhoe Memorial District	Tulare	AP	26,443	335	—	—	—	—	26,778
Ivanhoe Public Utility District	Tulare	AP	59,253	731	—	—	—	—	59,984
Jackson Valley Fire Protection District	Amador	AP	93,081	1,329	—	—	—	—	94,410
Jackson Valley Irrigation District	Amador	AP	3,648	51	—	—	—	—	3,699
Jamestown Cemetery District	Tuolumne	AP	3,357	49	—	—	—	—	3,406
Jamestown Fire Protection District	Tuolumne	AP	82,545	1,199	—	—	—	—	83,744
Jamestown Lighting District	Tuolumne	AP	22,469	326	—	—	—	—	22,795
Jamestown Sanitary District (Tuolumne)	Tuolumne	AP	91,935	1,354	—	—	—	—	93,289
Janes Creek Drainage District (Humboldt)	Humboldt	AP	4,028	131	—	—	—	—	4,159
Janesville Fire Protection District	Lassen	AP	165,192	2,999	—	—	—	—	168,191
Jenner Lighting District	Sonoma	AP	11,950	112	—	—	—	—	12,062
Jenny Lind Fire Protection District	Calaveras	AP	315,063	4,594	—	—	—	—	319,657
Jenny Lind Veterans Memorial District	Calaveras	AP	123,010	1,794	—	—	—	—	124,804
John C. Fremont Hospital District	Mariposa	AP	695,325	9,960	—	—	—	—	705,285
Johnsville Public Utility District	Plumas	AP	7,376	75	—	—	—	—	7,451
Joshua Basin Water District	San Bernardino	AP	392,213	4,728	—	—	—	—	396,941
Julian Community Services District	San Diego	AP	29,728	285	—	—	—	—	30,013
Julian-Cuyamaca Fire Protection District	San Diego	AP	175,182	1,678	—	—	—	—	176,860
Junction City Fire Protection District	Trinity	AP	4,106	66	—	—	—	—	4,172
June Lake Fire Protection District	Mono	AP	379,060	983	—	—	—	—	380,043
June Lake Public Utility District	Mono	AP	557,358	1,433	275,666,893	0.009670	26,628	74	585,493
Juniper-Riviera County Water District	San Bernardino	AP	71,592	893	—	—	—	—	72,485
Jurupa Area Recreation and Park District	Riverside	AP	593,736	8,897	—	—	—	—	602,633
Jurupa Community Services District	Riverside	AP	1,790,249	26,094	—	—	—	—	1,816,343
Kanawha Fire Protection District	Glenn	AP	13,549	158	—	—	—	—	13,707
Kaweah Delta Health Care District	Tulare	AP	914,705	11,693	10,166,156,395	0.027227	3,043,249	36,355	4,006,002
Kaweah Delta Water Conservation District	Kings	AP	254,593	3,292	—	—	—	—	257,885
Kaweah Delta Water Conservation District	Tulare	AP	3,309,527	42,220	15,060,685,083	0.000500	75,703	—	3,427,450
Kelsey Cemetery District	El Dorado	AP	1,502	16	—	—	—	—	1,518
Kelseyville Cemetery District	Lake	AP	99,026	1,246	—	—	—	—	100,272
Kelseyville Fire Protection District	Lake	AP	1,357,329	17,103	—	—	—	—	1,374,432
Kelseyville Lighting District	Lake	AP	13,637	158	—	—	—	—	13,795
Kensington Fire Protection District	Contra Costa	AP	2,768,529	29,098	—	—	—	—	2,797,627
Kensington Police Protection and Community Services District	Contra Costa	AP	1,247,614	13,102	—	—	—	—	1,260,716
Kensington Square Sewer Maintenance District	San Mateo	AP	9,930	63	—	—	—	—	9,993
Kentfield Fire Protection District	Marin	AP	3,200,570	21,910	—	—	—	—	3,222,480
Kenwood Fire Protection District	Sonoma	AP	625,920	5,849	—	—	—	—	631,769
Kern County Water Agency	Kern	AP	6,028,440	54,153	140,632,381,716	0.000000	26,457,391	308,134	32,848,118

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Kern Delta Water District	Kern	AP	\$ 2,768,530	\$ 25,055	\$ —	—	\$ —	\$ —	\$ 2,793,585
Kern Mosquito and Vector Control	Kern	AP	3,628,943	32,201	—	—	—	—	3,661,144
Kern River Valley Cemetery District	Kern	AP	90,768	779	—	—	—	—	91,547
Kern Valley Hospital District	Kern	AP	250,942	2,202	—	—	—	—	253,144
Kettleman City Community Services District	Kings	AP	14,915	177	—	—	—	—	15,092
Keyes Community Services District	Stanislaus	AP	1,093	20	—	—	—	—	1,113
Keyes Fire Protection District	Stanislaus	AP	113,480	2,065	—	—	—	—	115,545
Keystone Cemetery District	Yuba	AP	24,626	436	—	—	—	—	25,062
Kimshew Cemetery District	Butte	AP	62,082	946	—	—	—	—	63,028
King City Cemetery District	Monterey	AP	127,311	795	—	—	—	—	128,106
Kings County Lighting Assessment District	Kings	AP	61,932	776	—	—	—	—	62,708
Kings County Water District	Kings	AP	1,157,912	14,992	—	—	—	—	1,172,904
Kings Mosquito Abatement District	Kings	AP	1,815,459	23,530	—	—	—	—	1,838,989
Kings Mosquito Abatement District	Tulare	AP	30,260	376	—	—	—	—	30,636
Kings River Conservation District	Fresno	AP	512,539	6,548	—	—	—	—	519,087
Kings River Conservation District	Kings	AP	273,452	3,520	—	—	—	—	276,972
Kings River Conservation District	Tulare	AP	111,483	1,407	—	—	—	—	112,890
Kingsburg Cemetery District	Fresno	AP	158,370	2,191	—	—	—	—	160,561
Kingsburg Cemetery District	Kings	AP	11,676	150	—	—	—	—	11,826
Kingsburg Cemetery District	Tulare	AP	48,228	615	—	—	—	—	48,843
Kingsburg Hospital District	Fresno	AP	452,847	6,314	—	—	—	—	459,161
Kingsburg Hospital District	Kings	AP	26,589	342	—	—	—	—	26,931
Kingsburg Hospital District	Tulare	AP	107,426	1,346	—	—	—	—	108,772
Kirkwood Cemetery District	Tehama	AP	3,476	68	—	—	—	—	3,544
Kirkwood Maintenance District No. 1 (Contra Costa)	Contra Costa	AP	40,692	426	—	—	—	—	41,118
Kirkwood Meadows Public Utilities District	Alpine	AP	612,929	1,110	—	—	—	—	614,039
Kirkwood Meadows Public Utilities District	Amador	AP	152,833	2,220	—	—	—	—	155,053
Kirkwood Meadows Public Utilities District	El Dorado	AP	127	1	—	—	—	—	128
Klamath Community Services District	Del Norte	AP	918	18	—	—	—	—	936
Klamath Fire Protection District No. 5	Del Norte	AP	24,647	480	—	—	—	—	25,127
Kneeland Fire Protection District	Humboldt	AP	4,910	76	—	—	—	—	4,986
Knights Ferry Cemetery District	Stanislaus	AP	4,270	78	—	—	—	—	4,348
Knights Ferry Community Services District	Stanislaus	AP	6,429	117	—	—	—	—	6,546
Knights Landing Cemetery District	Yolo	AP	22,550	216	—	—	—	—	22,766
Knights Landing Community Services District	Yolo	AP	11,603	377	—	—	—	—	11,980
Knights Landing Fire Protection District	Yolo	AP	61,051	732	—	—	—	—	61,783
Knolls Property Owners Community Services District	El Dorado	AP	4,502	50	—	—	—	—	4,552
Konocti County Water District	Lake	AP	32,861	2,399	—	—	—	—	35,260
La Canada Irrigation District	Los Angeles	AP	385,492	3,243	—	—	—	—	388,735
La Habra Heights County Water District	Los Angeles	AP	605,761	5,122	1,148,868,852	0.000000	—	—	610,883
La Honda Lighting Maintenance (San Mateo)	San Mateo	AP	9,751	59	—	—	—	—	9,810
La Porte Fire Protection District	Plumas	AP	17,727	181	—	—	—	—	17,908
La Puente Valley County Water	Los Angeles	AP	175,915	1,375	—	—	—	—	177,290

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
La Selva Beach Recreation and Park District	Santa Cruz	AP	\$ 98,388	\$ 820	\$ —	—	\$ —	\$ —	\$ 99,208
Ladera Recreation District	San Mateo	AP	122,895	779	—	—	—	—	123,674
Laguna Beach County Water District	Orange	AP	2,125,259	17,347	—	—	—	—	2,142,606
Lake Arrowhead Community Services District	San Bernardino	AP	2,814,332	35,301	—	—	—	—	2,849,633
Lake Berryessa Resort Improvement District	Napa	AP	29,117	170	—	—	—	—	29,287
Lake City Cemetery District	Modoc	AP	8,197	133	—	—	—	—	8,330
Lake City Fire Protection District	Modoc	AP	5,451	88	—	—	—	—	5,539
Lake County Fire Protection District	Lake	AP	729,841	13,317	—	—	—	—	743,158
Lake County Sanitation District	Lake	AP	—	—	1,276,643,393	0.000000	185,410	—	185,410
Lake County Vector Control District	Lake	AP	1,159,566	16,083	—	—	—	—	1,175,649
Lake County Watershed Protection District	Lake	AP	580,416	8,011	—	—	—	—	588,427
Lake Hemet Municipal Water District	Riverside	AP	1,031,024	15,604	—	—	—	—	1,046,628
Lake Madrone Water District	Butte	AP	19,772	310	6,118,550	1.250000	76,482	—	96,564
Lake of the Pines Ranchos Road Community Services District	Nevada	AP	16,423	182	—	—	—	—	16,605
Lake Oroville Area Public Utility District	Butte	AP	270,605	4,178	—	—	—	—	274,783
Lake Park Maintenance (Napa)	Napa	AP	—	—	78,456,959	0.112500	99,294	—	99,294
Lake Shastina Community Services District	Siskiyou	AP	5,441	94	—	—	—	—	5,535
Lake Valley Fire Protection District	El Dorado	AP	3,389,445	37,331	—	—	—	—	3,426,776
Lakehead Lighting District (Shasta)	Shasta	AP	429	8	—	—	—	—	437
Lakeport Fire Protection District	Lake	AP	779,674	10,844	—	—	—	—	790,518
Lakeside Fire Protection District	San Diego	AP	7,445,154	71,314	—	—	—	—	7,516,468
Lakeside Irrigation Water District	Kings	AP	156,145	1,983	—	—	—	—	158,128
Lakeside Water District	San Diego	AP	381,839	3,657	—	—	—	—	385,496
Lakeview Cemetery District	Siskiyou	AP	5,818	100	—	—	—	—	5,918
Lakeview Community Services District	El Dorado	AP	9,049	100	—	—	—	—	9,149
Lambert Village Maintenance District (San Joaquin)	San Joaquin	AP	6,333	80	—	—	—	—	6,413
Lamont Public Utility District	Kern	AP	103,729	903	—	—	—	—	104,632
Lanare Community Services District	Fresno	AP	3,661	47	—	—	—	—	3,708
Lancaster Cemetery District	Los Angeles	AP	90,205	753	—	—	—	—	90,958
Las Gallinas Valley Sanitary District (Marin)	Marin	AP	699,901	4,750	—	—	—	—	704,651
Las Virgenes Municipal Water District	Los Angeles	AP	355,428	3,021	—	—	—	—	358,449
Lassen-Modoc County Flood Control and Water Conservation District	Lassen	AP	8,707	158	—	—	—	—	8,865
Lassen-Modoc County Flood Control and Water Conservation District	Modoc	AP	787	13	—	—	—	—	800
Lathrop-Manteca Fire Protection District	San Joaquin	AP	2,474,528	31,232	—	—	—	—	2,505,760
Laton Community Services District	Fresno	AP	91,417	1,138	—	—	—	—	92,555
Latrobe Fire Protection District	El Dorado	AP	108,642	1,200	—	—	—	—	109,842
Lawndale Lighting District	Los Angeles	AP	392,385	3,320	—	—	—	—	395,705
Laytonville County Water District	Mendocino	AP	18,941	190	—	—	—	—	19,131
Laytonville Lighting District	Mendocino	AP	4,996	50	—	—	—	—	5,046
Le Grand Community Services District	Merced	AP	11,441	149	—	—	—	—	11,590
Le Grand-Athlone Water District	Merced	AP	7,518	98	—	—	—	—	7,616
Leavitt Lake Community Service District	Lassen	AP	9,204	167	—	—	—	—	9,371
Lebec County Water District	Kern	AP	37,993	312	—	—	—	—	38,305

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Lee Lake Water District	Riverside	AP	\$ 107,948	\$ 1,603	\$ —	—	\$ —	\$ —	\$ 109,551
Lee Vining Fire Protection District	Mono	AP	29,611	76	—	—	—	—	29,687
Lee Vining Public Utility District	Mono	AP	38,876	99	—	—	—	—	38,975
Leggett Valley Fire Protection District	Mendocino	AP	28,893	295	—	—	—	—	29,188
Lemon Cove Sanitary District (Tulare)	Tulare	AP	4,497	51	—	—	—	—	4,548
Lemon Grove Roadway Lighting District	San Diego	AP	145,112	1,390	—	—	—	—	146,502
Lemoore Cemetery District	Kings	AP	163,483	2,081	—	—	—	—	165,564
Leucadia Wastewater District	San Diego	AP	1,190,698	11,405	—	—	—	—	1,202,103
Levee District No. 1 (Glenn)	Glenn	AP	17,456	226	—	—	—	—	17,682
Levee District No. 2 (Glenn)	Glenn	AP	2,496	32	—	—	—	—	2,528
Levee District No. 3 (Glenn)	Glenn	AP	15,713	196	—	—	—	—	15,909
Levee District No. 9 (Sutter)	Sutter	AP	76,114	1,064	—	—	—	—	77,178
Lewiston Community Services District	Trinity	AP	90,532	1,391	—	—	—	—	91,923
Liberty Fire Protection District	San Joaquin	AP	810,361	10,238	—	—	—	—	820,599
Liberty Water District	Fresno	AP	33,671	366	—	—	—	—	34,037
Lighting District No. 2-Oakhurst Area (Madera)	Madera	AP	6,680	85	—	—	—	—	6,765
Likely Cemetery District	Modoc	AP	9,732	158	—	—	—	—	9,890
Likely Fire Protection District	Modoc	AP	30,587	496	—	—	—	—	31,083
Lincoln Fire Protection District	San Joaquin	AP	1,401,281	16,812	—	—	—	—	1,418,093
Lincoln Village Maintenance District (San Joaquin)	San Joaquin	AP	104,543	1,186	—	—	—	—	105,729
Linda Fire Protection District	Yuba	AP	1,290,641	22,882	—	—	—	—	1,313,523
Linda Street Lighting District (Yuba)	Yuba	AP	63,278	1,101	—	—	—	—	64,379
Linden County Water District	San Joaquin	AP	65,666	819	120,640,375	0.011000	15,095	241	81,821
Linden Lighting District	San Joaquin	AP	2,449	30	—	—	—	—	2,479
Linden-Peters Fire Protection District	San Joaquin	AP	1,596,267	19,885	—	—	—	—	1,616,152
Lindsay - Strathmore Cemetery District	Tulare	AP	84,403	1,042	—	—	—	—	85,445
Lindsay - Strathmore Memorial District	Tulare	AP	112,452	1,404	—	—	—	—	113,856
Lindsay Local Hospital District	Tulare	AP	429,247	5,382	—	—	—	—	434,629
Linne Community Services District	San Luis Obispo	AP	17,881	154	—	—	154	—	18,035
Little Lake Cemetery District	Los Angeles	AP	81,358	681	—	—	—	—	82,039
Little Lake Fire Protection District	Mendocino	AP	163,654	1,661	—	—	—	—	165,315
Little Valley Community Services District	Lassen	AP	2,083	38	—	—	—	—	2,121
Littlerock Creek Irrigation District	Los Angeles	AP	230,292	1,860	—	—	—	—	232,152
Live Oak Cemetery District	Sutter	AP	76,083	1,050	—	—	—	—	77,133
Livermore Area Recreation and Park District	Alameda	AP	6,700,736	64,037	—	—	—	—	6,764,773
Lockeford Community Services District	San Joaquin	AP	111,875	1,404	—	—	—	—	113,279
Lockeford Lighting District	San Joaquin	AP	6,688	81	—	—	—	—	6,769
Lockeford Protection District No. 1 (San Joaquin)	San Joaquin	AP	2,425	30	—	—	—	—	2,455
Loleta Community Services District	Humboldt	AP	17,347	268	—	—	—	—	17,615
Loleta Fire Protection District	Humboldt	AP	38,862	600	—	—	—	—	39,462
Loleta Lighting District	Humboldt	AP	6,326	98	—	—	—	—	6,424
Loma Prieta Resource Conservation District	Santa Clara	AP	60,234	445	—	—	—	—	60,679
Loma Rica-Browns Valley Community Service District	Yuba	AP	23,824	29	—	—	—	—	23,853

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Lompico County Water District	Santa Cruz	AP	\$ 55,005	\$ 456	\$ —	—	\$ —	\$ —	\$ 55,461
Lompoc Cemetery District	Santa Barbara	AP	319,915	2,214	—	—	—	—	322,129
Lompoc Hospital District	Santa Barbara	AP	810,924	5,611	4,332,743,514	0.090800	3,971,718	48,560	4,836,813
London Community Services District	Tulare	AP	11,330	143	—	—	—	—	11,473
Lone Pine Fire Protection District	Inyo	AP	198,049	1,309	—	—	—	—	199,358
Lone Pine Lighting District	Inyo	AP	20,659	132	—	—	—	—	20,791
Long Valley Community Services District	Plumas	AP	138	—	—	—	—	—	138
Long Valley Fire Protection District (Mendocino)	Mendocino	AP	62,300	635	—	—	—	—	62,935
Long Valley Fire Protection District (Mono)	Mono	AP	273,468	705	—	—	—	—	274,173
Longden Lighting District	Los Angeles	AP	32,514	243	—	—	—	—	32,757
Lookout Cemetery District	Modoc	AP	8,932	145	—	—	—	—	9,077
Lookout Fire Protection District	Modoc	AP	8,233	134	—	—	—	—	8,367
Loomis Fire Protection District	Placer	AP	204,026	2,147	—	—	—	—	206,173
Los Alamos Cemetery District	Santa Barbara	AP	14,422	93	—	—	—	—	14,515
Los Alamos Community Services District	Santa Barbara	AP	61,025	402	—	—	—	—	61,427
Los Altos Hills County Fire District	Santa Clara	AP	7,225,339	48,045	—	—	—	—	7,273,384
Los Angeles County Flood Control District	Los Angeles	AP	96,823,352	814,936	1,824,543,611,008	0.000000	—	—	97,638,288
Los Angeles County West Vector Control District	Los Angeles	AP	855,563	7,269	—	—	—	—	862,832
Los Banos Cemetery District	Merced	AP	65,378	854	—	—	—	—	66,232
Los Medanos Community Hospital District	Contra Costa	AP	680,935	13,642	—	—	—	—	694,577
Los Molinos Cemetery District	Tehama	AP	42,233	853	—	—	—	—	43,086
Los Molinos Lighting District	Tehama	AP	11,792	236	—	—	—	—	12,028
Los Osos Community Services District	San Luis Obispo	AP	1,772,557	15,219	—	—	—	—	1,787,776
Los Trancos County Water District	San Mateo	AP	217,080	1,386	—	—	—	—	218,466
Lost Hills Water District	Kern	AP	761,107	6,862	—	—	—	—	767,969
Lower Lake Cemetery District	Lake	AP	44,982	799	—	—	—	—	45,781
Lower Lake Lighting District	Lake	AP	15,944	195	—	—	—	—	16,139
Lower San Joaquin Levee District (Merced)	Madera	AP	9,372	1,336	—	—	—	—	10,708
Lower Sweetwater Fire Protection District	San Diego	AP	243,371	2,331	—	—	—	—	245,702
Lower Tule River Irrigation District	Tulare	AP	131,143	1,636	—	—	—	—	132,779
Lucerne Lighting District	Lake	AP	13,657	422	—	—	—	—	14,079
Madeline Fire Protection District	Lassen	AP	8,180	148	—	—	—	—	8,328
Madera Cemetery District	Madera	AP	1,351,339	18,315	—	—	—	—	1,369,654
Madera County Flood Control and Water Conservation	Madera	AP	144,155	2,183	—	—	—	—	146,338
Madera County Mosquito and Vector Control District	Madera	AP	1,173,350	17,657	—	—	—	—	1,191,007
Madera Industrial Fire Protection District	Madera	AP	302	3	—	—	—	—	305
Madison Fire Protection District	Yolo	AP	117,237	449	—	—	—	—	117,686
Madrone Acres Lighting District	Sonoma	AP	14,743	138	—	—	—	—	14,881
Maine Prairie Water District	Solano	AP	33,715	370	—	—	—	—	34,085
Maintenance District No. 1 (Madera)	Madera	AP	27,452	339	—	—	—	—	27,791
Maintenance District No. 1 (Mariposa)	Mariposa	AP	155,476	2,290	—	—	—	—	157,766
Maintenance District No. 10 (Madera)	Madera	AP	440,148	5,626	—	—	—	—	445,774
Maintenance District No. 11 (Madera)	Madera	AP	7,500	96	—	—	—	—	7,596

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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. 13 (Madera)	Madera	AP	\$ 50,416	\$ 648	\$ —	—	\$ —	\$ —	\$ 51,064
Maintenance District No. 14 (Madera)	Madera	AP	34,554	442	—	—	—	—	34,996
Maintenance District No. 15 (Madera)	Madera	AP	1,706	22	—	—	—	—	1,728
Maintenance District No. 16 (Madera)	Madera	AP	6,109	78	—	—	—	—	6,187
Maintenance District No. 17 (Madera)	Madera	AP	49,914	644	—	—	—	—	50,558
Maintenance District No. 18 (Madera)	Madera	AP	10,561	135	—	—	—	—	10,696
Maintenance District No. 19 (Madera)	Madera	AP	6,302	79	—	—	—	—	6,381
Maintenance District No. 20 (Madera)	Madera	AP	741	9	—	—	—	—	750
Maintenance District No. 21 (Madera)	Madera	AP	202,184	2,590	—	—	—	—	204,774
Maintenance District No. 22 (Madera)	Madera	AP	79,771	753	—	—	—	—	80,524
Maintenance District No. 23 (Madera)	Madera	AP	1,267	16	—	—	—	—	1,283
Maintenance District No. 24 (Madera)	Madera	AP	26,842	343	—	—	—	—	27,185
Maintenance District No. 25 (Madera)	Madera	AP	3,749	48	—	—	—	—	3,797
Maintenance District No. 26 (Madera)	Madera	AP	11,811	150	—	—	—	—	11,961
Maintenance District No. 27 (Madera)	Madera	AP	96	—	—	—	—	—	96
Maintenance District No. 28 (Madera)	Madera	AP	3,311	36	—	—	—	—	3,347
Maintenance District No. 30 (Madera)	Madera	AP	23,874	303	—	—	—	—	24,177
Maintenance District No. 31 (Madera)	Madera	AP	4,772	59	—	—	—	—	4,831
Maintenance District No. 33 (Madera)	Madera	AP	9,797	107	—	—	—	—	9,904
Maintenance District No. 5 (Madera)	Madera	AP	7,167	92	—	—	—	—	7,259
Maintenance District No. 6 (Madera)	Madera	AP	75,366	972	—	—	—	—	76,338
Maintenance District No. 7 (Madera)	Madera	AP	45,569	586	—	—	—	—	46,155
Maintenance District No. 8 (Madera)	Madera	AP	14,824	150	—	—	—	—	14,974
Maintenance District No. 9 (Madera)	Madera	AP	14,434	185	—	—	—	—	14,619
Majestic Pines Community Services District	San Diego	AP	—	—	122,418,256	0.018820	26,797	346	27,143
Malaga County Water District	Fresno	AP	266,632	3,757	—	—	—	—	270,389
Malibu Garbage Disposal District	Los Angeles	AP	567,299	4,833	—	—	—	—	572,132
Malibu Lighting District	Los Angeles	AP	534,430	4,575	—	—	—	—	539,005
Mammoth County Water District	Mono	AP	6,189,842	16,035	882,818,401	0.006188	55,264	69	6,261,210
Mammoth Lakes Fire Protection District	Mono	AP	2,750,208	7,124	—	—	—	—	2,757,332
Mammoth Lakes Mosquito Abatement District	Mono	AP	75,761	197	—	—	—	—	75,958
Mancini Park Homes Lighting District	Stanislaus	AP	212	4	—	—	—	—	216
Manila Community Services District	Humboldt	AP	26,182	404	—	—	—	—	26,586
Manton Cemetery District	Shasta	AP	25,038	437	—	—	—	—	25,475
Manton Cemetery District	Tehama	AP	13,363	235	—	—	—	—	13,598
Marble Mountain Homeowners Community Services District	El Dorado	AP	15,273	168	—	—	—	—	15,441
Mariana Ranchos County Water District	San Bernardino	AP	5,769	71	—	—	—	—	5,840
Marin City Community Services District	Marin	AP	74,210	502	—	—	—	—	74,712
Marin County Flood Control and Water Conservation District	Marin	AP	3,749,903	25,529	—	—	—	—	3,775,432
Marin County Lighting District	Marin	AP	563,710	3,591	—	—	—	—	567,301
Marin County Open Space District	Marin	AP	5,153,335	35,124	—	—	—	—	5,188,459
Marin County Transit District	Marin	AP	2,905,779	19,802	—	—	—	—	2,925,581
Marin/Sonoma Mosquito and Vector Control District	Marin	AP	1,618,994	11,047	—	—	—	—	1,630,041

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Marin/Sonoma Mosquito and Vector Control District	Sonoma	AP	\$ 1,815,629	\$ 18,373	\$ —	—	\$ —	\$ —	\$ 1,834,002
Marinwood Community Services District	Marin	AP	1,196,069	8,174	—	—	—	—	1,204,243
Mariposa Heights Maintenance District (San Joaquin)	San Joaquin	AP	763	9	—	—	—	—	772
Mariposa Lighting District	Mariposa	AP	47,124	688	—	—	—	—	47,812
Mariposa Parking Maintenance District	Mariposa	AP	4,995	73	—	—	—	—	5,068
Mariposa Public Utility District	Mariposa	AP	81,194	1,170	—	—	—	—	82,364
Mark Twain Hospital District	Calaveras	AP	822,513	11,994	—	—	—	—	834,507
Marvin-Chapel Cemetery District	Glenn	AP	8,040	101	—	—	—	—	8,141
Marys Cemetery District	Yolo	AP	29,389	180	—	—	—	—	29,569
Maurland Manor Maintenance District (San Joaquin)	San Joaquin	AP	1,970	25	—	—	—	—	1,995
Maxwell Cemetery District	Colusa	AP	29,646	270	—	—	—	—	29,916
Maxwell Fire Protection District	Colusa	AP	120,430	848	—	—	—	—	121,278
Maxwell Public Utility District	Colusa	AP	110,929	1,011	—	—	—	—	111,940
Mayers Memorial Hospital District	Lassen	AP	72,386	1,318	—	—	—	—	73,704
Mayers Memorial Hospital District	Modoc	AP	10,087	164	—	—	—	—	10,251
Mayers Memorial Hospital District	Shasta	AP	652,458	11,238	624,844,731	0.068900	468,379	52	1,132,127
Mayten Fire Protection District	Siskiyou	AP	4,499	78	—	—	—	—	4,577
McArthur Fire Protection District	Shasta	AP	30,377	561	—	—	—	—	30,938
McCloud Community Services District	Siskiyou	AP	66,090	1,139	—	—	1,139	—	67,229
McFarland Recreation and Park District	Kern	AP	618,273	5,480	—	—	—	—	623,753
McKinleyville Community Services District	Humboldt	AP	517,341	7,991	—	—	—	—	525,332
McKinney Water District	El Dorado	AP	28,063	308	—	—	—	—	28,371
McKinney Water District	Placer	AP	91,049	968	—	—	—	—	92,017
Meadow Valley Cemetery District	Plumas	AP	7,744	67	—	—	—	—	7,811
Meadow Valley Fire Protection District	Plumas	AP	54,259	544	—	—	—	—	54,803
Meadow Vista County Water District	Placer	AP	229,851	2,392	—	—	—	—	232,243
Meadowbrook Manor County Sanitation District (Mendocino)	Mendocino	AP	2,294	24	—	—	—	—	2,318
Meeks Bay Fire Protection District	El Dorado	AP	586,409	6,498	—	—	—	—	592,907
Meiners Oaks County Water District	Ventura	AP	117,557	1,101	—	—	—	—	118,658
Mendocino City Community Services District	Mendocino	AP	81,876	829	206,150,969	0.012000	28,497	106	111,308
Mendocino Coast Hospital District	Mendocino	AP	676,080	7,437	2,896,193,702	0.012000	361,022	3,360	1,047,899
Mendocino Coast Recreation and Park District	Mendocino	AP	448,129	4,889	—	—	—	—	453,018
Mendocino County Flood Control and Water Conservation Improvement District	Mendocino	AP	30,610	424	—	—	—	—	31,034
Mendocino County Water Agency	Mendocino	AP	115,184	1,321	—	—	—	—	116,505
Mendocino Fire Protection District	Mendocino	AP	157,482	1,618	—	—	—	—	159,100
Mendocino-Little River Cemetery District	Mendocino	AP	34,156	349	—	—	—	—	34,505
Menlo Park Fire Protection District	San Mateo	AP	27,331,333	182,477	—	—	—	—	27,513,810
Menlo Park Lighting District	San Mateo	AP	204,261	1,298	—	—	—	—	205,559
Merced Cemetery District	Merced	AP	288,478	3,767	—	—	—	—	292,245
Merced County Mosquito Abatement	Merced	AP	1,732,502	22,626	—	—	—	—	1,755,128
Merced Irrigation District	Merced	AP	1,799,351	23,500	—	—	—	—	1,822,851
Meridian Fire Protection	Sutter	AP	207,229	2,911	—	—	—	—	210,140
Merquin Cemetery District	Merced	AP	28,766	376	—	—	—	—	29,142

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Merquin County Water District	Merced	AP	\$ 83,356	\$ 1,089	\$ —	—	\$ —	\$ —	\$ 84,445
Mesa Heights Garbage Disposal District	Los Angeles	AP	341,395	2,898	—	—	—	—	344,293
Metropolitan Water District of Southern California	Los Angeles	AP	—	—	861,021,746,091	0.000000	43,868,237	263,890	44,132,127
Metropolitan Water District of Southern California	Orange	AP	—	—	373,647,278,653	0.000000	14,635,735	112,057	14,747,792
Metropolitan Water District of Southern California	Riverside	AP	—	—	—	—	—	—	—
Metropolitan Water District of Southern California	San Bernardino	AP	—	—	53,529,471,405	0.003700	2,029,448	25,943	2,055,391
Metropolitan Water District of Southern California	San Diego	AP	—	—	328,918,464,801	0.000000	15,207,878	124,118	15,331,996
Mettler County Water District	Kern	AP	16,276	98	—	—	—	—	16,374
Mid Peninsula Water District	San Mateo	AP	135,861	1,095	—	—	—	—	136,956
Middletown Cemetery District	Lake	AP	112,221	1,372	—	—	—	—	113,593
Middletown Lighting District	Lake	AP	13,855	164	—	—	—	—	14,019
Midpeninsula Regional Open Space District	San Mateo	AP	9,283,765	63,181	—	—	—	—	9,346,946
Midpeninsula Regional Open Space District	Santa Clara	AP	18,616,930	128,630	—	—	—	—	18,745,560
Midway City Sanitary District (Orange)	Orange	AP	1,403,028	11,207	—	—	—	—	1,414,235
Midway Community Services District	Merced	AP	13,239	173	—	—	—	—	13,412
Midway Heights County Water District	Placer	AP	34,406	358	—	—	—	—	34,764
Mill Creek Lane Permanent Road Division District	Sonoma	AP	11,191	105	—	—	—	—	11,296
Millville Fire Protection District	Shasta	AP	27,889	537	—	—	—	—	28,426
Millville Masonic and Odd Fellows Cemetery District	Shasta	AP	60,118	1,111	—	—	—	—	61,229
Mirabel Heights Permanent Road Division District	Sonoma	AP	1,216	11	—	—	—	—	1,227
Miraleste Recreation and Park District	Los Angeles	AP	106,889	911	—	—	—	—	107,800
Miranda Community Services District	Humboldt	AP	47,917	740	—	—	—	—	48,657
Mission Lighting District	Santa Barbara	AP	5,924	39	—	—	—	—	5,963
Mission Oaks Recreation and Park District	Sacramento	AP	2,050,978	28,443	—	—	—	—	2,079,421
Mission Resource Conservation District	San Diego	AP	23,958	229	—	—	—	—	24,187
Mission Springs Water District	Riverside	AP	1,322,392	18,232	—	—	—	—	1,340,624
Mission Village Maintenance District (San Joaquin)	San Joaquin	AP	468	6	—	—	—	—	474
Mission-Soledad Fire Protection District	Monterey	AP	91,566	578	—	—	—	—	92,144
Mi-Wuk-Sugar Pine Fire Protection District of Tuolumne County	Tuolumne	AP	145,697	2,166	—	—	—	—	147,863
Mohawk Valley Cemetery District	Plumas	AP	11,802	120	—	—	—	—	11,922
Mojave Desert Resource Conservation District	San Bernardino	AP	74,414	919	—	—	—	—	75,333
Mojave Public Utility District	Kern	AP	287,276	2,425	—	—	—	—	289,701
Mojave Water Agency	San Bernardino	AP	1,113,354	13,253	—	—	—	—	1,126,607
Mokelumne Acres Maintenance District (San Joaquin)	San Joaquin	AP	10,691	135	—	—	—	—	10,826
Mokelumne Hill Cemetery District	Calaveras	AP	10,299	150	—	—	—	—	10,449
Mokelumne Hill Fire Protection District	Calaveras	AP	66,293	967	—	—	—	—	67,260
Mokelumne Hill Lighting District	Calaveras	AP	7,021	102	—	—	—	—	7,123
Mokelumne Hill Sanitary District (Calaveras)	Calaveras	AP	17,445	254	—	—	—	—	17,699
Mokelumne Hill Veterans Memorial District	Calaveras	AP	8,962	131	—	—	—	—	9,093
Mokelumne Rural Fire Protection District	San Joaquin	AP	487,971	6,094	—	—	—	—	494,065
Mono City Fire Protection District	Mono	AP	18,879	46	—	—	—	—	18,925
Mono County Library Authority	Mono	AP	920,823	2,376	—	—	—	—	923,199
Montague Fire Protection District	Siskiyou	AP	38,961	671	—	—	—	—	39,632

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Montague Water Conservation District	Siskiyou	AP	\$ 1,682	\$ 29	\$ —	—	\$ —	\$ —	\$ 1,711
Montalvo Municipal Improvement District	Ventura	AP	278,325	2,594	—	—	—	—	280,919
Montara Lighting District	San Mateo	AP	76,342	486	—	—	—	—	76,828
Montara Sanitary District (San Mateo)	San Mateo	AP	393,893	2,503	988,098,013	0.121400	1,221,648	11,449	1,629,493
Monte Cristo Permanent Road Division	Marin	AP	3,698	25	—	—	—	—	3,723
Monte Rio Fire Protection District	Sonoma	AP	261,256	3,323	—	—	—	—	264,579
Monte Rio Lighting District	Sonoma	AP	50,920	772	—	—	—	—	51,692
Monte Rio Recreation and Park District	Sonoma	AP	100,664	1,523	—	—	—	—	102,187
Monte Rosa Permanent Road Division No. 1 District	Sonoma	AP	1,690	17	—	—	—	—	1,707
Monte Vista Water District	San Bernardino	AP	873,418	10,875	—	—	—	—	884,293
Montecito Fire Protection District	Santa Barbara	AP	13,149,528	86,923	—	—	—	—	13,236,451
Montecito Sanitary District (Santa Barbara)	Santa Barbara	AP	440,234	2,906	—	—	—	—	443,140
Monterey County Water Resource Agency	Monterey	AP	1,751,312	10,944	—	—	—	—	1,762,256
Monterey Park Tract Lighting District	Stanislaus	AP	839	15	—	—	—	—	854
Monterey Peninsula Regional Park District	Monterey	AP	2,789,664	17,483	—	—	—	—	2,807,147
Monterey Peninsula Water Management District	Monterey	AP	1,338,667	8,351	—	—	—	—	1,347,018
Montezuma Fire Protection District (San Joaquin)	San Joaquin	AP	463,849	5,814	—	—	—	—	469,663
Montezuma Fire Protection District (Solano)	Solano	AP	608,245	6,787	—	—	—	—	615,032
Monticello Cemetery District	Napa	AP	23,052	124	—	—	—	—	23,176
Moolamai Municipal Water District	San Diego	AP	13,782	132	—	—	—	—	13,914
Morada Acres Maintenance District (San Joaquin)	San Joaquin	AP	2,046	26	—	—	—	—	2,072
Morada Estates Lighting Maintenance District (San Joaquin)	San Joaquin	AP	1,700	21	—	—	—	—	1,721
Morada Estates Water Maintenance District (San Joaquin)	San Joaquin	AP	6,623	83	—	—	—	—	6,706
Morada Manor Lighting Maintenance District (San Joaquin)	San Joaquin	AP	776	10	—	—	—	—	786
Morada Manor Water Maintenance (San Joaquin)	San Joaquin	AP	6,740	85	—	—	—	—	6,825
Moraga Fire Protection District	Contra Costa	AP	16,595,369	174,061	—	—	—	—	16,769,430
Moreno Valley Community Services District	Riverside	AP	1,864,490	27,702	—	—	—	—	1,892,192
Morongo Valley Community Services District	San Bernardino	AP	362,132	4,391	—	—	—	—	366,523
Morro Hills Community Services District	San Diego	AP	63,937	612	—	—	—	—	64,549
Mortara Circle Community Services District	El Dorado	AP	4,067	45	—	—	—	—	4,112
Mosquito and Vector Management District of Santa Barbara County	Santa Barbara	AP	337,668	2,320	—	—	—	—	339,988
Mosquito Fire Protection District	El Dorado	AP	122,236	1,349	—	—	—	—	123,585
Moss Landing County Sanitation District (Monterey)	Monterey	AP	76,859	475	—	—	—	—	77,334
Moss Landing Harbor District	Monterey	AP	217,977	1,353	—	—	—	—	219,330
Moulton-Niguel Water District	Orange	AP	21,056,199	172,257	6,089,137,079	0.000000	5,992,718	—	27,221,174
Mountain Gate Community Services District	Shasta	AP	163,543	3,075	—	—	—	—	166,618
Mountain House Community Services District	San Joaquin	AP	1,767,750	22,731	—	—	—	—	1,790,481
Mountain Meadows Community Services District	Kern	AP	22,059	180	—	—	—	—	22,239
Mountain View Avenue-Lagunitas Permanent Road Division	Marin	AP	1,682	11	—	—	—	—	1,693
Mountain View Fire Protection District	Stanislaus	AP	75,734	1,378	—	—	—	—	77,112
Mountain View Sanitary District (Contra Costa)	Contra Costa	AP	280,383	2,906	—	—	—	—	283,289
Mountain View Shoreline Regional Park Community	Santa Clara	AP	26,603,844	—	—	—	—	—	26,603,844
Mt. Diablo Health Care District	Contra Costa	AP	240,443	2,971	—	—	—	—	243,414

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Mt. Shasta Fire Protection District	Siskiyou	AP	\$ 255,411	\$ 4,401	\$ —	—	\$ —	\$ —	\$ 259,812
Mt. Shasta Recreation and Park District	Siskiyou	AP	384,216	6,620	—	—	—	—	390,836
Mt. Whitney Cemetery District	Inyo	AP	37,252	239	—	—	—	—	37,491
Muir Beach Community Services District	Marin	AP	77,054	526	—	—	—	—	77,580
Muroc Hospital District	Kern	AP	108,197	971	—	—	—	—	109,168
Murphys Cemetery District	Calaveras	AP	43,096	628	—	—	—	—	43,724
Murphys Fire Protection District	Calaveras	AP	207,408	3,024	—	—	—	—	210,432
Murphys Lighting District	Calaveras	AP	39,419	575	—	—	—	—	39,994
Murphys Sanitary District (Calaveras)	Calaveras	AP	88,384	1,289	—	—	—	—	89,673
Murray Park Sewer Maintenance District	Marin	AP	31,891	218	—	—	—	—	32,109
Murrieta Community Services District	Riverside	AP	63,612	998	—	—	—	—	64,610
Murrieta Fire Protection District	Riverside	AP	7,680,305	118,093	—	—	—	—	7,798,398
Murrieta Valley Cemetery District	Riverside	AP	192,868	2,976	—	—	—	—	195,844
Murrieta Water District	Riverside	AP	162	—	—	—	—	—	162
Myers Fire Protection District	Humboldt	AP	14,231	220	—	—	—	—	14,451
Myers Flat Maintenance District (Humboldt)	Humboldt	AP	1,703	26	—	—	—	—	1,729
Naglee Burk Irrigation District	San Joaquin	AP	388,395	4,946	—	—	—	—	393,341
Napa Berryessa Resort Improvement District	Napa	AP	46,430	270	—	—	—	—	46,700
Napa County Mosquito Abatement District	Napa	AP	984,641	5,772	—	—	—	—	990,413
Napa County Resource Conservation District	Napa	AP	245,422	1,441	—	—	—	—	246,863
Napa County Resource Conservation District	Solano	AP	11	—	—	—	—	—	11
Natomas Fire Protection District	Sacramento	AP	1,829,209	25,927	—	—	—	—	1,855,136
Nevada Cemetery District	Nevada	AP	320,151	3,560	—	—	—	—	323,711
Nevada County Consolidated Fire District	Nevada	AP	2,334,277	26,004	—	—	—	—	2,360,281
Nevada County Resource Conservation District	Nevada	AP	193,063	2,165	—	—	—	—	195,228
Nevada Irrigation District	Nevada	AP	7,697,981	86,293	2,862,086,402	0.002600	74,442	—	7,858,716
Nevada Irrigation District	Placer	AP	1,932,945	20,538	1,168,741,432	0.002600	30,732	—	1,984,215
New Jerusalem Drainage District (San Joaquin)	San Joaquin	AP	61,477	754	116,699,408	0.000000	135,291	—	197,522
New Mariposa Drainage District (San Joaquin)	San Joaquin	AP	3,980	50	—	—	—	—	4,030
Newberry Community Services District	San Bernardino	AP	209,688	2,360	—	—	—	—	212,048
Newcastle - Rocklin - Gold Hill Cemetery District	Placer	AP	1,026,585	10,848	—	—	—	—	1,037,433
Newcastle Fire Protection District	Placer	AP	179,117	1,887	—	—	—	—	181,004
Newcastle Lighting District	Placer	AP	8,344	81	—	—	—	—	8,425
Newcastle Sanitary District (Placer)	Placer	AP	39,851	390	—	—	—	—	40,241
Newhall County Water District	Los Angeles	AP	488,232	4,121	1,425,924,365	0.000000	—	—	492,353
Newville Cemetery District	Glenn	AP	541	7	—	—	—	—	548
Nicolaus Cemetery District	Sutter	AP	19,046	265	—	—	—	—	19,311
Niland Fire Protection District	Imperial	AP	28,212	235	—	—	—	—	28,447
Niland Sanitary District (Imperial)	Imperial	AP	12,453	142	—	—	—	—	12,595
Nipomo Community Services District	San Luis Obispo	AP	508,242	4,366	—	—	—	—	512,608
Nipomo Lighting District	San Luis Obispo	AP	30,639	263	—	—	—	—	30,902
No-Mans Land Fire Protection District	Yolo	AP	5,969	5	—	—	—	—	5,974
North Central Fire Protection District	Fresno	AP	6,520,192	84,342	—	—	—	—	6,604,534

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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 Coast County Water District	San Mateo	AP	\$ 468,996	\$ 2,979	\$ —	—	\$ —	\$ —	\$ 471,975
North County Cemetery District	San Diego	AP	559,792	5,362	—	—	—	—	565,154
North County Fire Protection District (Monterey)	Monterey	AP	3,851,247	24,157	—	—	—	—	3,875,404
North County Fire Protection District (San Diego)	San Diego	AP	11,101,118	106,333	—	—	—	—	11,207,451
North County Lighting District	Santa Barbara	AP	392,159	2,591	—	—	—	—	394,750
North County Public Recreation District	Monterey	AP	140,908	874	—	—	—	—	141,782
North Highlands Recreation and Park District	Sacramento	AP	933,436	13,197	—	—	—	—	946,633
North Humboldt Recreation and Park District	Humboldt	AP	156,206	2,413	—	—	—	—	158,619
North Kern Cemetery District	Kern	AP	435,111	3,849	—	—	—	—	438,960
North Kern-South Tulare Hospital District	Kern	AP	476,094	4,270	—	—	—	—	480,364
North Kern-South Tulare Hospital District	Tulare	AP	131,719	1,653	—	—	—	—	133,372
North Marin Water District	Marin	AP	78,982	538	229,604,237	0.000000	16,406	121	96,047
North Oaks Maintenance District (San Joaquin)	San Joaquin	AP	802	10	—	—	—	—	812
North of the River Municipal Water District	Kern	AP	476,945	4,226	—	—	—	—	481,171
North of the River Recreation and Park District	Kern	AP	5,553,159	49,535	—	—	—	—	5,602,694
North of the River Sanitary District No.1 (Kern)	Kern	AP	160,422	1,426	—	—	—	—	161,848
North San Joaquin Water Conservation District	San Joaquin	AP	230,115	2,888	—	—	—	—	233,003
North San Juan Fire Protection District	Nevada	AP	118,960	1,349	—	—	—	—	120,309
North San Mateo County Sanitation District (San Mateo)	San Mateo	AP	1,369,914	9,076	—	—	—	—	1,378,990
North Tahoe Fire Protection District	Placer	AP	4,428,731	46,688	—	—	—	—	4,475,419
North Tahoe Public Utility District	Placer	AP	3,335,804	35,213	—	—	—	—	3,371,017
North Willows County Service Area (Glenn)	Glenn	AP	13,711	175	—	—	—	—	13,886
North Wilson Way Maintenance District (San Joaquin)	San Joaquin	AP	5,729	71	—	—	—	—	5,800
Northeast Stockton Maintenance District (San Joaquin)	San Joaquin	AP	18,851	234	—	—	—	—	19,085
Northeast Willows Community Service District	Glenn	AP	5,632	71	—	—	—	—	5,703
Northern Inyo County Local Hospital District	Inyo	AP	804,015	5,275	2,261,063,745	0.055191	1,310,810	11,923	2,132,023
Northern Salinas Valley Mosquito Abatement District	Monterey	AP	924,818	5,767	—	—	—	—	930,585
Northern Sonoma County Air Pollution Control District	Sonoma	AP	101,101	1,013	—	—	—	—	102,114
Northshore Fire Protection District	Lake	AP	691,047	11,952	—	—	—	—	702,999
Northstar Community Services District	Placer	AP	3,900,659	41,628	—	—	—	—	3,942,287
Northwest Mosquito and Vector Control District	Riverside	AP	1,513,022	22,568	—	—	—	—	1,535,590
Novato Fire Protection District	Marin	AP	13,774,756	93,819	—	—	—	—	13,868,575
Novato Sanitary District (Marin)	Marin	AP	1,633,003	11,118	—	—	—	—	1,644,121
Noyo Harbor District	Mendocino	AP	79,956	918	—	—	—	—	80,874
Noyo Lighting District	Mendocino	AP	2,518	97	—	—	—	—	2,615
Number 10006 Maintenance District (Los Angeles)	Los Angeles	AP	746,145	6,348	—	—	—	—	752,493
Number 10032 Maintenance District (Los Angeles)	Los Angeles	AP	319,170	2,713	—	—	—	—	321,883
Number 10038 Maintenance District (Los Angeles)	Los Angeles	AP	192,881	1,607	—	—	—	—	194,488
Number 10045 Maintenance District (Los Angeles)	Los Angeles	AP	463,886	3,942	—	—	—	—	467,828
Number 10049 Maintenance District (Los Angeles)	Los Angeles	AP	4,745	40	—	—	—	—	4,785
Number 10066 Maintenance District (Los Angeles)	Los Angeles	AP	419,668	3,535	—	—	—	—	423,203
Number 10075 Maintenance District (Los Angeles)	Los Angeles	AP	68,913	590	—	—	—	—	69,503
Number 1472 Maintenance District (Los Angeles)	Los Angeles	AP	247,845	2,106	—	—	—	—	249,951

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Number 1575 Maintenance District (Los Angeles)	Los Angeles	AP	\$ 266,533	\$ 2,271	\$ —	—	\$ —	\$ —	\$ 268,804
Number 1616 Maintenance District (Los Angeles)	Los Angeles	AP	118,036	965	—	—	—	—	119,001
Number 1687 Maintenance District (Los Angeles)	Los Angeles	AP	11,614,960	98,489	—	—	—	—	11,713,449
Number 1697 Maintenance District (Los Angeles)	Los Angeles	AP	889,510	7,547	—	—	—	—	897,057
Number 1744 Maintenance District (Los Angeles)	Los Angeles	AP	602,524	4,989	—	—	—	—	607,513
Number 1866 Maintenance District (Los Angeles)	Los Angeles	AP	151,491	1,262	—	—	—	—	152,753
Oak Grove Cemetery District (Fresno)	Fresno	AP	74,955	858	—	—	—	—	75,813
Oak Grove Cemetery District (Tuolumne)	Tuolumne	AP	7,886	116	—	—	—	—	8,002
Oak Hill Cemetery District	Santa Barbara	AP	167,047	1,108	—	—	—	—	168,155
Oak Knoll Lighting District	Mendocino	AP	9,002	94	—	—	—	—	9,096
Oak Knoll Sewer Maintenance District	San Mateo	AP	3,504	22	—	—	—	—	3,526
Oakdale Fire Protection District	Stanislaus	AP	398,285	7,248	—	—	—	—	405,533
Oakdale Irrigation District	San Joaquin	AP	282,981	3,595	—	—	—	—	286,576
Oakdale Irrigation District	Stanislaus	AP	1,553,432	28,270	—	—	—	—	1,581,702
Occidental Community Services District	Sonoma	AP	212,025	1,922	—	—	—	—	213,947
Oceano Community Services District	San Luis Obispo	AP	769,142	6,610	—	—	—	—	775,752
Ojai Valley Sanitary District (Ventura)	Ventura	AP	535,139	5,256	—	—	—	—	540,395
Ojai Water Conservation District	Ventura	AP	7,327	69	—	—	—	—	7,396
Olancho Community Services District	Inyo	AP	145,310	964	—	—	964	—	146,274
Olivehurst Public Utility District	Yuba	AP	466,571	8,306	—	—	—	—	474,877
Olivenhain Municipal Water District	San Diego	AP	2,772,118	26,553	—	—	—	—	2,798,671
Olympic Tract Lighting District	Stanislaus	AP	4,099	74	—	—	—	—	4,173
Omochumne - Hartnell Water District	Sacramento	AP	105,473	1,484	—	—	—	—	106,957
Opal Cliffs Recreation and Park District	Santa Cruz	AP	2,117	18	—	—	—	—	2,135
Ophir Hill Fire Protection District	Nevada	AP	333,599	3,719	—	—	—	—	337,318
Orange County Cemetery District	Orange	AP	1,486,935	12,038	—	—	—	—	1,498,973
Orange County Fire Authority	Orange	AP	176,813,287	1,454,431	—	—	—	—	178,267,718
Orange County Flood Control District	Orange	AP	67,023,436	547,556	—	—	—	—	67,570,992
Orange County Sanitation District	Orange	AP	62,322,028	507,966	—	—	—	—	62,829,994
Orange County Transportation Authority	Orange	AP	10,933,604	88,954	—	—	—	—	11,022,558
Orange County Vector Control District	Orange	AP	4,335,167	35,383	—	—	—	—	4,370,550
Orange County Water District	Orange	AP	17,655,325	144,150	—	—	—	—	17,799,475
Orange Cove Fire Protection District	Fresno	AP	114,658	2,838	—	—	—	—	117,496
Orange Cove Fire Protection District	Tulare	AP	77,587	977	—	—	—	—	78,564
Orange Cove Irrigation District	Fresno	AP	27,781	—	—	—	—	—	27,781
Orange Cove Police Protection District	Fresno	AP	36,979	1,045	—	—	—	—	38,024
Orangevale Recreation and Park District	Sacramento	AP	1,023,372	14,411	—	—	—	—	1,037,783
Ord Bend Community Services District	Glenn	AP	18,119	236	—	—	—	—	18,355
Ord Fire Protection District	Glenn	AP	9,353	121	—	—	—	—	9,474
Orick Community Services District	Humboldt	AP	36,956	571	—	—	—	—	37,527
Orland Cemetery District	Glenn	AP	215,491	2,804	—	—	—	—	218,295
Orland Cemetery District	Tehama	AP	12,873	257	—	—	—	—	13,130
Orland Fire Protection District	Glenn	AP	63,705	822	—	—	—	—	64,527

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Orleans Community Services District	Humboldt	AP	\$ 8,401	\$ 130	\$ —	—	\$ —	\$ —	\$ 8,531
Oro Maintenance District (San Joaquin)	San Joaquin	AP	11,809	148	—	—	—	—	11,957
Orosi Memorial District	Tulare	AP	38,527	478	—	—	—	—	39,005
Orosi Public Utility District	Tulare	AP	53,663	656	—	—	—	—	54,319
Oroville Cemetery District	Butte	AP	140,383	171	—	—	—	—	140,554
Oroville Mosquito Abatement District	Butte	AP	42,847	(683)	—	—	—	—	42,164
Olay Water District	San Diego	AP	2,865,139	27,444	9,920,771,390	0.005000	612,190	5,325	3,510,098
Oxnard Drainage District No. 1 (Ventura)	Ventura	AP	17,068	152	—	—	—	—	17,220
Pacheco Pass Water District	San Benito	AP	8,635	96	—	—	—	—	8,731
Pacheco Pass Water District	Santa Clara	AP	18,181	119	—	—	—	—	18,300
Pacheco Storm Water District (San Benito)	Santa Clara	AP	571	4	—	—	—	—	575
Pacific Fruitridge Fire Protection District	Sacramento	AP	2,610,723	36,487	—	—	—	—	2,647,210
Pacific Gardens Sanitary District (San Joaquin)	San Joaquin	AP	60,478	753	—	—	—	—	61,231
Pacific Manor Maintenance District (Humboldt)	Humboldt	AP	891	14	—	—	—	—	905
Pacific View Lighting District	Sonoma	AP	395	4	—	—	—	—	399
Padre Dam Municipal Water District	San Diego	AP	2,357,210	22,579	—	—	—	—	2,379,789
Pajaro County Sanitation District (Monterey)	Monterey	AP	125,336	765	—	—	—	—	126,101
Pajaro Storm Drain Maintenance District (Santa Cruz)	Santa Cruz	AP	734,524	6,059	—	—	—	—	740,583
Pajaro Valley Cemetery District	Monterey	AP	112,167	701	—	—	—	—	112,868
Pajaro Valley Cemetery District	Santa Cruz	AP	466,969	3,852	—	—	—	—	470,821
Pajaro Valley Fire Protection District	Santa Cruz	AP	1,277,020	10,518	—	—	—	—	1,287,538
Pajaro/Sunny Mesa Community Services District	Monterey	AP	11,658	64	—	—	—	—	11,722
Palm Drive Health Care District	Sonoma	AP	—	—	7,395,735,138	0.005500	406,766	4,147	410,913
Palm Ranch Irrigation District	Los Angeles	AP	37,813	318	89,920,848	0.000000	—	—	38,131
Palm Springs Cemetery District	Riverside	AP	128,094	1,927	—	—	—	—	130,021
Palmdale Water District	Los Angeles	AP	1,511,601	12,758	1,116,717,824	0.291664	3,258,445	—	4,782,804
Palo Verde Cemetery District	Riverside	AP	60,830	796	—	—	—	—	61,626
Palo Verde County Water District	Imperial	AP	2,666	32	—	—	—	—	2,698
Palo Verde Valley Hospital District	Riverside	AP	90,776	1,244	—	—	—	—	92,020
Palo Verde Valley Library District	Riverside	AP	191,490	2,589	—	—	—	—	194,079
Palomar Pomerado Hospital District	San Diego	AP	12,662,567	121,290	61,745,758,785	0.023500	15,261,514	157,988	28,203,359
Palos Verdes Library District	Los Angeles	AP	5,950,240	50,633	18,818,928,883	0.006359	1,197,080	8,018	7,205,971
Panoche Drainage District (Fresno)	Fresno	AP	103,131	1,083	—	—	—	—	104,214
Panoche Drainage District (Fresno)	Merced	AP	4,739	62	—	—	—	—	4,801
Paradise Cemetery District	Butte	AP	191,234	3,082	—	—	—	—	194,316
Paradise Estates Permanent Road Division	Marin	AP	34,173	234	—	—	—	—	34,407
Paradise Irrigation District	Butte	AP	241,553	3,918	647,010,156	0.028000	204,246	—	449,717
Paradise Recreation and Park District	Butte	AP	1,278,159	19,996	—	—	—	—	1,298,155
Parlier Cemetery District	Fresno	AP	44,264	1,247	—	—	—	—	45,511
Paskenta Cemetery District	Tehama	AP	12,868	249	—	—	—	—	13,117
Paskenta Community Services District	Tehama	AP	413	7	—	—	—	—	420
Paso Robles Cemetery District	San Luis Obispo	AP	345,920	3,281	—	—	—	—	349,201
Patrick Creek Community Services District	Humboldt	AP	2,179	34	—	—	—	—	2,213

Table 17. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Patterson Cemetery District	Stanislaus	AP	\$ 99,101	\$ 1,803	\$ —	—	\$ —	\$ —	\$ 100,904
Pauma Municipal Water District	San Diego	AP	14,959	143	—	—	—	—	15,102
Pauma Valley Community Services District	San Diego	AP	87,819	841	—	—	—	—	88,660
Peaks Pike Permanent Road Division District	Sonoma	AP	3,991	37	—	—	—	—	4,028
Peardale-Chicago Park Fire Protection District	Nevada	AP	164,093	1,837	—	—	—	—	165,930
Pebble Beach Community Services District	Monterey	AP	10,207,986	64,258	—	—	—	—	10,272,244
Peninsula Fire Protection District	Plumas	AP	411,034	4,205	—	—	—	—	415,239
Peninsula Health Care District	San Mateo	AP	4,260,748	28,699	—	—	—	—	4,289,447
Penn Valley Fire Protection District	Nevada	AP	327,382	3,667	—	—	—	—	331,049
Penngrove Lighting District	Sonoma	AP	26,022	243	—	—	—	—	26,265
Penryn Fire Protection District	Placer	AP	283,105	2,978	—	—	—	—	286,083
Penryn Lighting District	Placer	AP	6,764	71	—	—	—	—	6,835
Peoria Cemetery District	Yuba	AP	31,083	553	—	—	—	—	31,636
Permanent Road Division District No. 1323	Shasta	AP	855	16	—	—	—	—	871
Permanent Road Division No. 1000	San Diego	AP	439,700	4,215	—	—	—	—	443,915
Perris Valley Cemetery District	Riverside	AP	194,267	2,880	—	—	—	—	197,147
Pescadero Lighting District	San Mateo	AP	8,902	53	—	—	—	—	8,955
Petrolia Cemetery District	Humboldt	AP	4,917	76	—	—	—	—	4,993
Petrolia Fire Protection District	Humboldt	AP	31,788	491	—	—	—	—	32,279
Phelan Pinon Hill Community Services District	San Bernardino	AP	855,020	10,544	—	—	—	—	865,564
Picard Cemetery District	Siskiyou	AP	12,984	224	—	—	—	—	13,208
Piercy Fire Protection District	Mendocino	AP	11,233	112	—	—	—	—	11,345
Pine Cove Water District	Riverside	AP	111,449	1,706	—	—	—	—	113,155
Pine Creek Cemetery District	Butte	AP	7,180	112	—	—	—	—	7,292
Pine Grove Cemetery District	Lassen	AP	38,324	697	—	—	—	—	39,021
Pine Grove Cemetery District	Shasta	AP	21,963	407	—	—	—	—	22,370
Pine Grove Mosquito Abatement District	Shasta	AP	81,502	1,430	—	—	—	—	82,932
Pine Valley Fire Protection District	San Diego	AP	185,319	1,775	—	—	—	—	187,094
Pinedale Public Utility District	Fresno	AP	134,407	1,778	—	—	—	—	136,185
Pioneer Cemetery District	Inyo	AP	231,927	1,514	—	—	—	—	233,441
Pioneer Fire Protection District	El Dorado	AP	574,904	6,307	—	—	—	—	581,211
Pioneers Memorial Hospital District	Imperial	AP	1,027,670	12,708	3,278,087,501	0.050200	1,820,915	16,332	2,877,625
Piru Cemetery District	Ventura	AP	6,192	42	—	—	—	—	6,234
Pixley Irrigation District	Tulare	AP	364,388	4,569	—	—	—	—	368,957
Placencia Library District	Orange	AP	1,846,256	15,052	—	—	—	—	1,861,308
Placer County Resource Conservation District	Placer	AP	231,107	2,447	—	—	—	—	233,554
Placer County Water Agency	Placer	AP	688,813	7,230	—	—	—	—	696,043
Placer Hills Fire Protection District	Placer	AP	863,169	9,183	—	—	—	—	872,352
Placer Mosquito and Vector Control District	Placer	AP	34,364	353	—	—	—	—	34,717
Plainsburg Cemetery District	Merced	AP	37,592	491	—	—	—	—	38,083
Pleasant Grove Cemetery District	Sutter	AP	25,075	339	—	—	—	—	25,414
Pleasant Hill Recreation and Park District	Contra Costa	AP	2,423,791	31,544	5,678,301,300	0.025500	1,476,290	—	3,931,625
Pleasant Valley County Water District	Ventura	AP	213,497	2,381	849,109,660	0.011746	120,184	7	336,069

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Pleasant Valley Recreation and Park District	Ventura	AP	\$ 4,868,329	\$ 48,557	\$ —	—	\$ —	\$ —	\$ 4,916,886
Pliocene Ridge Community Services District	Sierra	AP	27,989	331	—	—	—	—	28,320
Plumas Brophy Fire Protection District	Yuba	AP	133,668	1,901	—	—	—	—	135,569
Plumas County Flood Control and Water Conservation District	Plumas	AP	84,153	753	—	—	—	—	84,906
Plumas Eureka Community Services District	Plumas	AP	27,609	278	—	—	—	—	27,887
Plumas Hospital District	Plumas	AP	210,271	1,863	558,755,006	0.015100	79,550	1,656	293,340
Plymouth Village Maintenance District (San Joaquin)	San Joaquin	AP	9,139	114	—	—	—	—	9,253
Pomerado Cemetery District	San Diego	AP	444,940	4,262	—	—	—	—	449,202
Ponderosa Community Services District	Tulare	AP	158	—	—	—	—	—	158
Poplar Community Service District	Tulare	AP	4,279	51	—	—	—	—	4,330
Port San Luis Harbor District	San Luis Obispo	AP	2,632,793	19,778	—	—	—	—	2,652,571
Porter Vista Public Utility District	Tulare	AP	87,878	1,076	—	—	—	—	88,954
Porterville Cemetery District	Tulare	AP	223,205	2,776	—	—	—	—	225,981
Porterville Memorial District	Tulare	AP	256,501	3,268	—	—	—	—	259,769
Portola Cemetery District	Plumas	AP	45,728	448	—	—	—	—	46,176
Portola Valley Ranch Maintenance District (San Mateo)	San Mateo	AP	516	3	—	—	—	—	519
Post Mountain Public Utility District	Trinity	AP	774	12	—	—	—	—	786
Potter Valley Cemetery District	Mendocino	AP	9,695	94	—	—	—	—	9,789
Potter Valley Community Services District	Mendocino	AP	69,434	709	—	—	—	—	70,143
Potter Valley Irrigation District	Mendocino	AP	308,321	3,153	—	—	—	—	311,474
Pratville-Almanor Fire Protection District	Plumas	AP	20,566	204	—	—	—	—	20,770
Princeton - Codora - Glenn Irrigation District	Colusa	AP	98,911	895	—	—	—	—	99,806
Princeton - Codora - Glenn Irrigation District	Glenn	AP	113,413	1,460	—	—	—	—	114,873
Princeton Cemetery District	Colusa	AP	11,425	103	—	—	—	—	11,528
Princeton Fire Protection District	Colusa	AP	44,994	412	—	—	—	—	45,406
Princeton Water Works District (Colusa)	Colusa	AP	5,907	53	—	—	—	—	5,960
Provident Irrigation District	Colusa	AP	242	2	—	—	—	—	244
Provident Irrigation District	Glenn	AP	16,276	205	—	—	—	—	16,481
Purissima Hills Water District	Santa Clara	AP	572,442	3,796	—	—	—	—	576,238
Quail Valley Water District	Kern	AP	36,283	327	—	—	—	—	36,610
Quartz Hill Water District	Los Angeles	AP	299,183	2,523	—	—	—	—	301,706
Quincy Community Services District	Plumas	AP	113,714	1,108	—	—	—	—	114,822
Quincy Fire Protection District	Plumas	AP	227,579	2,272	—	—	—	—	229,851
Quincy Lighting District	Plumas	AP	31,647	315	—	—	—	—	31,962
Quincy-La Porte Cemetery District	Plumas	AP	116,828	1,153	—	—	—	—	117,981
Rail Road Flat Cemetery District	Calaveras	AP	1,787	26	—	—	—	—	1,813
Rainbow Municipal Water District	San Diego	AP	342,884	3,284	—	—	—	—	346,168
Ramona Cemetery District	San Diego	AP	163,108	1,562	—	—	—	—	164,670
Ramona Municipal Water District	San Diego	AP	4,866,784	46,616	—	—	—	—	4,913,400
Rancho Adobe Fire Protection District	Sonoma	AP	2,535,634	21,906	—	—	—	—	2,557,540
Rancho California Water District	Riverside	AP	11,488,062	173,512	—	—	—	—	11,661,574
Rancho Cucamonga Fire Protection	San Bernardino	AP	13,548,094	168,008	—	—	—	—	13,716,102
Rancho Murieta Community Services District	Sacramento	AP	513,218	7,258	—	—	—	—	520,476

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Rancho Rinconada Recreation and Park District	Santa Clara	AP	\$ 323,241	\$ 2,146	\$ —	—	\$ —	\$ —	\$ 325,387
Rancho San Joaquin Maintenance District (San Joaquin)	San Joaquin	AP	7,185	90	—	—	—	—	7,275
Rancho Santa Fe Community Services District	San Diego	AP	740,479	7,092	—	—	—	—	747,571
Rancho Santa Fe Fire Protection District	San Diego	AP	9,325,228	89,323	—	—	—	—	9,414,551
Rancho Simi Recreation and Park District	Ventura	AP	8,993,079	92,222	—	—	—	—	9,085,301
Rancho Village Maintenance District (San Joaquin)	San Joaquin	AP	590	7	—	—	—	—	597
Rand Communities Water District	Kern	AP	18,910	118	8,489,175	0.121990	28,205	431	47,664
Rand Communities Water District	San Bernardino	AP	4,769	41	—	—	—	—	4,810
Raymus Village Maintenance District (San Joaquin)	San Joaquin	AP	51,452	622	—	—	—	—	52,074
reclamation district no 2103	Yuba	AP	10,003	149	—	—	—	—	10,152
Reclamation District No. 10	Yuba	AP	20,591	365	—	—	—	—	20,956
Reclamation District No. 1608	San Joaquin	AP	160,900	2,015	—	—	—	—	162,915
Reclamation District No. 1614	San Joaquin	AP	95,523	1,196	—	—	—	—	96,719
Reclamation District No. 17	San Joaquin	AP	207,365	2,644	—	—	—	—	210,009
Reclamation District No. 2030	San Joaquin	AP	101,756	514	—	—	—	—	102,270
Reclamation District No. 2047	Colusa	AP	10,802	155	—	—	—	—	10,957
Reclamation District No. 2047	Glenn	AP	21,890	294	—	—	—	—	22,184
Reclamation District No. 2054	Butte	AP	23,776	365	—	—	—	—	24,141
Reclamation District No. 2054	Sutter	AP	23,543	327	—	—	—	—	23,870
Reclamation District No. 2056	Butte	AP	19,833	339	—	—	—	—	20,172
Reclamation District No. 2056	Sutter	AP	8,704	122	—	—	—	—	8,826
Reclamation District No. 2063	Merced	AP	3,106	41	—	—	—	—	3,147
Reclamation District No. 2063	Stanislaus	AP	44,338	807	—	—	—	—	45,145
Reclamation District No. 2091	Stanislaus	AP	3,884	70	—	—	—	—	3,954
Reclamation District No. 2096	San Joaquin	AP	21,613	273	—	—	—	—	21,886
Reclamation District No. 2098	Solano	AP	5,534	54	—	—	—	—	5,588
Reclamation District No. 2103	Placer	AP	7	—	—	—	—	—	7
Reclamation District No. 2103	Sutter	AP	10	—	—	—	—	—	10
Reclamation District No. 2109	Napa	AP	17,821	105	—	—	—	—	17,926
Reclamation District No. 307	Yolo	AP	54,002	239	—	—	—	—	54,241
Reclamation District No. 348	San Joaquin	AP	46,367	555	—	—	—	—	46,922
Reclamation District No. 404	San Joaquin	AP	12,129	151	—	—	—	—	12,280
Reclamation District No. 544	San Joaquin	AP	12,427	138	—	—	—	—	12,565
Reclamation District No. 777	Butte	AP	1,652	26	—	—	—	—	1,678
Reclamation District No. 777	Sutter	AP	70,343	992	—	—	—	—	71,335
Reclamation District No. 800 - Byron Tract (Contra Costa)	Contra Costa	AP	639,674	6,686	—	—	—	—	646,360
Reclamation District No. 817	Sutter	AP	4,245	59	—	—	—	—	4,304
Reclamation District No. 817	Yuba	AP	15,572	275	—	—	—	—	15,847
Reclamation District No. 827	Yolo	AP	8,128	41	—	—	—	—	8,169
Reclamation District No. 833	Butte	AP	70,915	1,213	—	—	—	—	72,128
Red Bluff Cemetery District	Tehama	AP	243,068	4,871	—	—	—	—	247,939
Redbud Healthcare District	Lake	AP	787,005	10,934	—	—	—	—	797,939
Redcrest Maintenance District (Humboldt)	Humboldt	AP	1,734	27	—	—	—	—	1,761

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Redway Community Services District	Humboldt	AP	\$ 86,488	\$ 1,336	\$ —	—	\$ —	\$ —	\$ 87,824
Redway Fire Protection District	Humboldt	AP	85,313	1,318	—	—	—	—	86,631
Redwood Coast Fire Protection District	Mendocino	AP	32,568	337	—	—	—	—	32,905
Redwood Valley - Calpella Fire Protection District	Mendocino	AP	216,581	2,224	—	—	—	—	218,805
Redwood Valley County Water District	Mendocino	AP	24,374	222	—	—	—	—	24,596
Reedley Cemetery District	Fresno	AP	218,805	3,376	—	—	—	—	222,181
Reedley Cemetery District	Tulare	AP	19,037	242	—	—	—	—	19,279
Rescue Fire Protection District	El Dorado	AP	818,988	9,050	—	—	—	—	828,038
Residential Lighting (Contra Costa)	Contra Costa	AP	7,103	81	—	—	—	—	7,184
Resort Improvement District No. 1	Humboldt	AP	451,349	6,971	—	—	—	—	458,320
Resource Conservation District of Greater San Diego County	San Diego	AP	249,636	2,391	—	—	—	—	252,027
Resources Conservation District of the Santa Monica Mountains	Los Angeles	AP	209,312	1,783	15,400,248,437	0.000000	—	—	211,095
Resources Conservation District of the Santa Monica Mountains	Ventura	AP	45,727	470	—	—	—	—	46,197
Richardson Bay Sanitary District (Marin)	Marin	AP	993,074	6,793	—	—	—	—	999,867
Richgrove Community Services District	Tulare	AP	9,444	116	—	—	—	—	9,560
Richland Tract Lighting District	Stanislaus	AP	2,415	44	—	—	—	—	2,459
Richmond Municipal Sewer District No. 1	Contra Costa	AP	168,716	2,205	—	—	—	—	170,921
Richvale Sanitary District (Butte)	Butte	AP	18,989	285	—	—	—	—	19,274
Ridgecrest Ranchos Recreation and Park District	Los Angeles	AP	18,647	158	—	—	—	—	18,805
Rincon Del Diablo Municipal Water District	San Diego	AP	2,018,388	19,334	—	—	—	—	2,037,722
Rincon Ranch Community Services District	San Diego	AP	13,023	125	—	—	—	—	13,148
Rincon Valley Fire Protection District	Sonoma	AP	3,726,365	34,766	—	—	—	—	3,761,131
Rio Alto Water District	Tehama	AP	148,012	3,081	—	—	—	—	151,093
Rio Dell Fire Protection District	Humboldt	AP	78,542	1,213	—	—	—	—	79,755
Rio Linda-Elverta Community Water District	Sacramento	AP	62,458	883	—	—	—	—	63,341
Rio Linda-Elverta Parks and Recreation Area (Sacramento)	Sacramento	AP	730,357	10,347	—	—	—	—	740,704
Rio Nido Lighting District	Sonoma	AP	30,850	562	—	—	—	—	31,412
Rio Ramaza Community Services	Sutter	AP	2,135	29	—	—	—	—	2,164
Rio Vista - Montezuma Cemetery District	Solano	AP	448,973	5,113	—	—	—	—	454,086
Ripon Consolidated Fire Protection District	San Joaquin	AP	839,314	10,639	—	—	—	—	849,953
Rising Hill Community Services District	El Dorado	AP	10,090	111	—	—	—	—	10,201
River Delta Fire District	Sacramento	AP	162,037	2,259	—	—	—	—	164,296
River Park Estates Canal Maintenance (Napa)	Napa	AP	—	—	104,394,175	0.168800	201,954	—	201,954
River Pines Public Utility District	Amador	AP	12,312	175	—	—	—	—	12,487
Riverdale Memorial District	Fresno	AP	65,761	725	—	—	—	—	66,486
Riverdale Public Utility District	Fresno	AP	117,709	1,575	—	—	—	—	119,284
Riverside County Flood Control and Water Conservation	Riverside	AP	41,328,131	621,156	—	—	—	—	41,949,287
Riverside County Habitat Conservation Agency	Riverside	AP	23,956	365	—	—	—	—	24,321
Riverside County Regional Park and Open Space	Riverside	AP	4,008,425	61,448	—	—	—	—	4,069,873
Riverside-Corona Resource Conservation District	Riverside	AP	738,737	11,189	—	—	—	—	749,926
Riverside-Corona Resource Conservation District	San Bernardino	AP	4,731	54	—	—	—	—	4,785
Riverview Cemetery District	Imperial	AP	172,462	2,125	—	—	—	—	174,587
Riverwood Terrace Lighting District	Mendocino	AP	1,936	20	—	—	—	—	1,956

Table 17. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Rocklin Fire Protection District	Placer	AP	\$ 38,347	\$ 398	\$ —	—	\$ —	\$ —	\$ 38,745
Rodeo Sanitary District (Contra Costa)	Contra Costa	AP	198,012	3,175	—	—	—	—	201,187
Rodeo-Hercules Fire Protection District	Contra Costa	AP	2,675,617	38,737	—	—	—	—	2,714,354
Rohner Community Recreation and Park	Humboldt	AP	13,398	261	—	—	—	—	13,659
Rohnerville Lighting District	Humboldt	AP	6,176	95	—	—	—	—	6,271
Rolling Hills Community Services District	El Dorado	AP	69,075	767	—	—	—	—	69,842
Rolling Hills Lighting District	Tuolumne	AP	4,131	61	—	—	—	—	4,192
Rollingwood-Wilart Recreation and Park District	Contra Costa	AP	19,536	203	—	—	—	—	19,739
Rosamond Community Services District	Kern	AP	219,686	1,957	—	—	—	—	221,643
Roseland Fire Protection District	Sonoma	AP	466,124	6,046	—	—	—	—	472,170
Roseville Cemetery District	Placer	AP	1,740,758	18,501	—	—	—	—	1,759,259
Rossmoor Community Services District	Orange	AP	929,363	7,566	—	—	—	—	936,929
Rossmoor/Los Alamitos Area Sewer District	Orange	AP	344,932	2,825	—	—	—	—	347,757
Rothers Riverside Subdivision Lighting District	Shasta	AP	12,721	240	—	—	—	—	12,961
Rough and Ready Fire Protection District	Nevada	AP	178,641	1,991	—	—	—	—	180,632
Round Valley County Water District	Mendocino	AP	15,680	158	—	—	—	—	15,838
Rowland Area County Water District	Los Angeles	AP	241,488	2,029	—	—	—	—	243,517
Rubidoux Community Services District	Riverside	AP	1,785,443	27,051	—	—	—	—	1,812,494
Rubidoux Community Services District	San Bernardino	AP	31,041	395	—	—	—	—	31,436
Running Springs Water District	San Bernardino	AP	1,412,814	17,684	—	—	—	—	1,430,498
Rural Fire Protection District	San Diego	AP	632,462	6,058	—	—	—	—	638,520
Russian River Cemetery District	Mendocino	AP	208,196	2,706	—	—	—	—	210,902
Russian River County Sanitation District (Sonoma)	Sonoma	AP	—	—	259,227,050	0.041000	150,109	—	150,109
Russian River Fire Protection District	Sonoma	AP	529,830	7,621	—	—	—	—	537,451
Russian River Recreation and Park District	Sonoma	AP	188,110	2,881	—	—	—	—	190,991
Ruth Lake Community Services District	Trinity	AP	5,476	88	—	—	—	—	5,564
Sacramento County Stormwater Utility District (Sacramento)	Sacramento	AP	5,476,192	76,641	—	—	—	—	5,552,833
Sacramento Metropolitan Fire District	Placer	AP	31,701	330	—	—	—	—	32,031
Sacramento Metropolitan Fire District	Sacramento	AP	110,255,179	1,550,314	—	—	—	—	111,805,493
Sacramento River Fire District	Colusa	AP	103,264	936	—	—	—	—	104,200
Sacramento-Yolo Mosquito and Vector Control District	Sacramento	AP	8,731,639	123,055	—	—	—	—	8,854,694
Sacramento-Yolo Mosquito and Vector Control District	Yolo	AP	1,427,695	16,599	—	—	—	—	1,444,294
Salida Fire Protection District	Stanislaus	AP	573,903	10,444	—	—	—	—	584,347
Salida Lighting District	Stanislaus	AP	8,810	160	—	—	—	—	8,970
Salida Sanitary District (Stanislaus)	Stanislaus	AP	25,956	472	—	—	—	—	26,428
Salinas Fire Protection District	Monterey	AP	5,512,939	34,692	—	—	—	—	5,547,631
Salinas Valley Memorial Hospital District	Monterey	AP	3,151,046	19,709	—	—	—	—	3,170,755
Salsipuedes Sanitary District (Santa Cruz)	Santa Cruz	AP	15,257	126	—	—	—	—	15,383
Salton Community Services District	Imperial	AP	170,414	2,091	—	—	—	—	172,505
Salyer Community Service District	Trinity	AP	2,456	39	—	—	—	—	2,495
Samoa Fire Protection District	Humboldt	AP	(11,753)	(182)	—	—	—	—	(11,935)
San Andreas Cemetery District	Calaveras	AP	21,312	311	—	—	—	—	21,623
San Andreas Fire Protection District	Calaveras	AP	205,958	3,003	—	—	—	—	208,961

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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 Andreas Lighting District	Calaveras	AP	\$ 18,474	\$ 269	\$ —	—	\$ —	\$ —	\$ 18,743
San Andreas Recreation and Park District	Calaveras	AP	25,846	377	—	—	—	—	26,223
San Andreas Sanitary District (Calaveras)	Calaveras	AP	46,772	682	—	—	—	—	47,454
San Ardo Cemetery District	Monterey	AP	12,563	78	—	—	—	—	12,641
San Benito County Water District	San Benito	AP	891,048	9,809	1,768,311,528	0.250000	4,437,167	—	5,338,024
San Benito Health Care District	San Benito	AP	1,232,373	13,600	5,373,188,485	0.029785	1,598,569	18,048	2,862,590
San Bernardino County Flood Control District	San Bernardino	AP	28,526,330	351,923	—	—	—	—	28,878,253
San Bernardino Mountains Community Hospital District	San Bernardino	AP	882,782	11,032	—	—	—	—	893,814
San Bernardino Valley Municipal District	Riverside	AP	27,975	425	—	—	—	—	28,400
San Bernardino Valley Municipal Water District	San Bernardino	AP	6,889,807	85,029	24,991,184,738	0.165000	42,848,469	861,993	50,685,298
San Bernardino Valley Water Conservation District	San Bernardino	AP	64,646	789	—	—	—	—	65,435
San Diego County Flood Control District	San Diego	AP	3,942,694	37,765	—	—	—	—	3,980,459
San Diego County Street Lighting Maintenance District	San Diego	AP	939,657	9,001	—	—	—	—	948,658
San Diego County Water Authority	San Diego	AP	7,995,761	76,587	—	—	—	—	8,072,348
San Dieguito Water District	San Diego	AP	721,305	6,909	—	—	—	—	728,214
San Francisco Bay Area Rapid Transit District	Alameda	AP	10,669,961	111,496	191,450,623,131	0.004100	7,752,209	71,875	18,605,541
San Francisco Bay Area Rapid Transit District	Contra Costa	AP	8,492,701	98,743	139,072,038,198	0.004100	5,935,831	87,505	14,614,780
San Francisco Bay Area Rapid Transit District	San Francisco	AP	9,067,125	41,161	141,512,519,527	0.004100	5,822,707	26,787	14,957,780
San Gabriel Valley Municipal Water District	Los Angeles	AP	2,974,627	25,006	13,260,135,874	0.000000	3,370,626	29,975	6,400,234
San Geronio Memorial Healthcare District	Riverside	AP	870,917	13,384	—	—	—	—	884,301
San Geronio Pass Water Agency	Riverside	AP	1,629,007	24,803	—	—	—	—	1,653,810
San Geronio Pass Water Agency	San Bernardino	AP	13	—	—	—	—	—	13
San Jacinto Basin Resource Conservation District	Riverside	AP	965	—	—	—	—	—	965
San Jacinto Valley Cemetery District	Riverside	AP	217,623	3,266	—	—	—	—	220,889
San Joaquin County Flood Control and Water Conservation District	San Joaquin	AP	1,442,694	17,963	—	—	—	—	1,460,657
San Joaquin County Mosquito and Vector Control	San Joaquin	AP	3,549,759	44,322	—	—	—	—	3,594,081
San Joaquin Regional Transit District	San Joaquin	AP	769,921	9,504	—	—	—	—	779,425
San Joaquin Waterworks District No. 2 (San Joaquin)	San Joaquin	AP	1,980	24	—	—	—	—	2,004
San Juan Bautista Cemetery District	San Benito	AP	106,065	1,163	—	—	—	—	107,228
San Juan Ridge County Water District	Nevada	AP	13,514	150	—	—	—	—	13,664
San Juan Suburban Water District	Placer	AP	912,078	9,713	—	—	—	—	921,791
San Juan Suburban Water District	Sacramento	AP	697,016	9,854	—	—	—	—	706,870
San Lorenzo Valley County Water	Santa Cruz	AP	469,674	3,888	—	—	—	—	473,562
San Lucas Cemetery District	Monterey	AP	13,541	84	—	—	—	—	13,625
San Luis Obispo County Air Pollution District	San Luis Obispo	AP	275,919	2,215	—	—	—	—	278,134
San Luis Obispo County Flood Control and Water Conservation District	San Luis Obispo	AP	2,835,177	23,829	6,655,877,891	0.009720	897,834	5,833	3,762,673
San Luis Rey Municipal Water District	San Diego	AP	2,468	24	—	—	—	—	2,492
San Luis Water District	Merced	AP	5,230	68	—	—	—	—	5,298
San Mateo County Flood Control District	San Mateo	AP	2,710,663	21,937	—	—	—	—	2,732,600
San Mateo County Harbor District	San Mateo	AP	3,573,626	25,482	—	—	—	—	3,599,108
San Mateo County Library Joint Powers Authority	San Mateo	AP	15,752,804	105,695	—	—	—	—	15,858,499
San Mateo County Mosquito Abatement District	San Mateo	AP	1,601,666	10,945	—	—	—	—	1,612,611
San Mateo County Resource Conservation District	San Mateo	AP	50,479	293	—	—	—	—	50,772

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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 Miguel Cemetery District	San Luis Obispo	AP	\$ 64,309	\$ 550	\$ —	—	\$ —	\$ —	\$ 64,859
San Miguel Community Services District	San Luis Obispo	AP	325,892	2,785	—	—	—	—	328,677
San Miguel Consolidated Fire Protection District	San Diego	AP	14,166,915	135,699	—	—	—	—	14,302,614
San Quentin Village Maintenance District (Marin)	Marin	AP	15,255	104	—	—	—	—	15,359
San Rafael County Sanitation District (Marin)	Marin	AP	831,736	5,603	—	—	—	—	837,339
San Ramon Valley Fire Protection	Contra Costa	AP	48,418,645	520,220	—	—	—	—	48,938,865
San Simeon Acres Community Services District	San Luis Obispo	AP	67,188	574	—	—	—	—	67,762
Sanger-Del Rey Cemetery District	Fresno	AP	252,331	3,539	—	—	—	—	255,870
Sanitary District No. 1 (Marin)	Marin	AP	4,283,924	29,289	—	—	—	—	4,313,213
Sanitary District No. 2 (Marin)	Marin	AP	2,164,467	14,808	—	—	—	—	2,179,275
Sanitary District No. 5 (Marin)	Marin	AP	574,905	3,925	—	—	—	—	578,830
Santa Barbara County Flood Control and Water Conservation District	Santa Barbara	AP	8,327,380	58,153	—	—	—	—	8,385,533
Santa Barbara County Water Agency	Santa Barbara	AP	2,188,284	15,188	—	—	—	—	2,203,472
Santa Barbara Fire Protection District	Santa Barbara	AP	28,945,492	197,909	—	—	—	—	29,143,401
Santa Barbara Metropolitan Transit District	Santa Barbara	AP	872,266	6,239	—	—	—	—	878,505
Santa Clara County Library Joint Powers Authority	Santa Clara	AP	19,013,230	141,298	75,978,790,000	0.002400	2,035,265	12,356	21,202,149
Santa Clara Valley Water District	Santa Clara	AP	57,837,472	436,254	486,439,554,396	0.000000	17,294,648	—	75,568,374
Santa Clarita Valley Sanitation District of Los Angeles County	Los Angeles	AP	5,581,172	47,335	30,523,167,128	0.000000	—	—	5,628,507
Santa Cruz County Flood Control District	Santa Cruz	AP	1,210,357	10,000	—	—	—	—	1,220,357
Santa Cruz County Resource Conservation District	Santa Cruz	AP	22,291	184	—	—	—	—	22,475
Santa Fe Irrigation District	San Diego	AP	1,880,718	18,015	—	—	—	—	1,898,733
Santa Margarita Cemetery District	San Luis Obispo	AP	30,704	253	—	—	—	—	30,957
Santa Margarita Fire Protection	San Luis Obispo	AP	82,687	705	—	—	—	—	83,392
Santa Margarita Water District	Orange	AP	5,905,783	48,588	12,202,469,466	0.000000	17,623,925	—	23,578,296
Santa Maria Cemetery District	Santa Barbara	AP	589,748	3,915	—	—	—	—	593,663
Santa Maria Public Airport District	Santa Barbara	AP	1,246,049	8,341	—	—	—	—	1,254,390
Santa Maria Valley Water Conservation District	San Luis Obispo	AP	36,944	315	—	—	—	—	37,259
Santa Maria Valley Water Conservation District	Santa Barbara	AP	223,695	1,529	—	—	—	—	225,224
Santa Nella County Water District	Merced	AP	53,773	702	—	—	—	—	54,475
Santa Ynez Community Services District	Santa Barbara	AP	142,795	940	324,123,914	0.005820	18,860	179	162,774
Santa Ynez River Water Conservation District	Santa Barbara	AP	232,843	1,590	—	—	—	—	234,433
Santa Ynez River Water Conservation District, Improvement District No. 1	Santa Barbara	AP	—	—	—	—	—	—	—
Saratoga Cemetery District	Santa Clara	AP	644,871	4,276	—	—	—	—	649,147
Saratoga Fire Protection District	Santa Clara	AP	5,096,656	33,852	4,963,610,092	0.006700	339,274	1,485	5,471,267
Saticoy Sanitary District (Ventura)	Ventura	AP	24,308	226	—	—	—	—	24,534
Sausalito-Marín City Sanitary (Marin)	Marin	AP	340,576	2,318	—	—	—	—	342,894
Scenic Heights County Sanitation District (San Mateo)	San Mateo	AP	1,226	8	—	—	—	—	1,234
Schell-Vista Fire Protection District	Sonoma	AP	656,214	6,154	—	—	—	—	662,368
Scott Valley Fire Protection District	Siskiyou	AP	95,295	1,642	—	—	—	—	96,937
Scott Valley Irrigation District	Siskiyou	AP	3,228	56	—	—	—	—	3,284
Scotts Valley Fire Protection District	Santa Cruz	AP	4,326,179	35,867	—	—	—	—	4,362,046
Scotts Valley Water District	Santa Cruz	AP	552,018	4,565	—	—	—	—	556,583
Seaside County Sanitation District (Monterey)	Monterey	AP	179,424	1,102	—	—	—	—	180,526

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Seeley County Water District	Imperial	AP	\$ 2,130	\$ 26	\$ —	—	\$ —	\$ —	\$ 2,156
Selma Cemetery District	Fresno	AP	157,296	2,378	—	—	—	—	159,674
Selma Health Care District	Fresno	AP	125,341	1,793	—	—	—	—	127,134
Seneca Hospital District	Plumas	AP	436,547	4,343	—	—	—	—	440,890
Sequoia Drainage Maintenance (San Mateo)	San Mateo	AP	1,661	11	—	—	—	—	1,672
Sequoia Healthcare District	San Mateo	AP	8,077,347	54,345	—	—	—	—	8,131,692
Sequoia Memorial District	Tulare	AP	20,832	263	—	—	—	—	21,095
Sewer Maintenance No. 3 (Placer)	Placer	AP	86,040	917	—	—	—	—	86,957
Shaded Terrace Maintenance District (San Joaquin)	San Joaquin	AP	3,188	40	—	—	—	—	3,228
Shafter Recreation and Park District	Kern	AP	392,671	3,483	—	—	—	—	396,154
Shandon Cemetery District	San Luis Obispo	AP	13,598	108	—	—	—	—	13,706
Shasta Avenue Maintenance District (San Joaquin)	San Joaquin	AP	4,117	52	—	—	—	—	4,169
Shasta Community Services District	Shasta	AP	173,185	3,275	—	—	—	—	176,460
Shasta County Water Agency	Shasta	AP	139,729	2,528	—	—	—	—	142,257
Shasta Lake Fire Protection District	Shasta	AP	472,200	8,802	—	—	—	—	481,002
Shasta Mosquito and Vector Control District	Shasta	AP	1,004,291	18,866	—	—	—	—	1,023,157
Shasta Valley Cemetery District	Siskiyou	AP	94,529	1,629	—	—	—	—	96,158
Shaws Flat-Springfield Cemetery District	Tuolumne	AP	5,377	80	—	—	—	—	5,457
Shiloh Cemetery District	Sonoma	AP	336,385	3,318	—	—	—	—	339,703
Shippee French Camp Homesites Maintenance District (San Joaquin)	San Joaquin	AP	1,650	21	—	—	—	—	1,671
Showcase Community Services District	El Dorado	AP	11,058	120	—	—	—	—	11,178
Sierra Cedars Community Services District	Fresno	AP	30,050	390	—	—	—	—	30,440
Sierra City Fire Protection District	Sierra	AP	81,534	910	—	—	—	—	82,444
Sierra County Fire Protection District No. 1	Sierra	AP	122,153	1,357	—	—	—	—	123,510
Sierra County Waterworks No. 1 (Sierra)	Sierra	AP	29,879	341	—	—	—	—	30,220
Sierra Lakes County Water District	Placer	AP	350,577	3,735	—	—	—	—	354,312
Sierra Oaks Community Services District	El Dorado	AP	5,466	60	—	—	—	—	5,526
Sierra Valley Fire Protection District	Plumas	AP	31,802	310	—	—	—	—	32,112
Sierra Valley Hospital District	Sierra	AP	95,186	1,052	322,719,607	0.051000	164,587	—	260,825
Sierra View Hospital District	Tulare	AP	922,466	11,632	—	—	—	—	934,098
Sierra Vista Lighting District	Shasta	AP	3,298	62	—	—	—	—	3,360
Sierra-Kings Hospital District	Fresno	AP	279,265	4,537	5,839,752,229	0.000000	1,385,794	—	1,669,596
Sierraville Public Utility District	Sierra	AP	17,726	194	—	—	—	—	17,920
Silva Gardens Lighting Maintenance District (San Joaquin)	San Joaquin	AP	1,198	15	—	—	—	—	1,213
Silverado - Modjeska Recreation and Park District	Orange	AP	26,757	212	—	—	—	—	26,969
Silveyville Cemetery District	Solano	AP	380,244	4,481	—	—	—	—	384,725
Simi Valley Lighting Maintenance (Ventura)	Ventura	AP	2,243,798	24,131	—	—	—	—	2,267,929
Siskiyou County Flood Control and Water Conservation District	Siskiyou	AP	75,869	1,307	—	—	—	—	77,176
Sleepy Hollow Fire Protection District	Marin	AP	1,009,272	6,908	—	—	—	—	1,016,180
Sloughhouse Resource Conservation District	Sacramento	AP	63,574	904	—	—	—	—	64,478
Smartville Cemetery District	Yuba	AP	123,405	13	—	—	—	—	123,418
Smartville Fire Protection District	Yuba	AP	25,598	412	—	—	—	—	26,010
Smith River Community Services District	Del Norte	AP	23,149	467	—	—	—	—	23,616

Table 17. Special Districts Annual Report — Fiscal Year 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Smith River Fire Protection District	Del Norte	AP	\$ 260,612	\$ 5,325	\$ —	—	\$ —	\$ —	\$ 265,937
Snelling Cemetery District	Merced	AP	14,710	192	—	—	—	—	14,902
Snelling Community Services District	Merced	AP	19,940	260	—	—	—	—	20,200
Solano County Mosquito Abatement District No. 1	Solano	AP	1,520,852	23,289	—	—	—	—	1,544,141
Solano County Water Agency	Solano	AP	6,242,146	90,592	36,928,750,487	0.020000	8,452,669	86,511	14,871,918
Solano County Water Agency	Yolo	AP	18,249	—	—	—	—	—	18,249
Solano Irrigation District	Solano	AP	523,799	15,313	—	—	—	—	539,112
Solano Resource Conservation District	Solano	AP	109,776	1,800	—	—	—	—	111,576
Soledad Cemetery District	Monterey	AP	50,838	315	—	—	—	—	51,153
Soledad Community Health Care District	Monterey	AP	196,187	1,220	—	—	—	—	197,407
Soledad-Mission Recreation and Park District	Monterey	AP	215,179	1,337	—	—	—	—	216,516
Sonoma County Water Agency	Sonoma	AP	13,728,623	138,910	57,833,976,072	0.007000	4,896,001	41,640	18,805,174
Sonoma Mountain County Water District	Sonoma	AP	5,281	49	—	—	—	—	5,330
Sonoma Valley Healthcare District	Sonoma	AP	—	—	6,987,453,530	0.027100	1,893,381	13,911	1,907,292
Sotoyome Resource Conservation District	Sonoma	AP	37,182	372	—	—	—	—	37,554
South Bay Cities Sanitation District (Los Angeles)	Los Angeles	AP	3,811,005	31,910	—	—	—	—	3,842,915
South Coast Fire Protection District	Mendocino	AP	140,418	1,441	—	—	—	—	141,859
South Coast Water District	Orange	AP	4,139,733	33,703	7,485,056,963	0.008280	638,876	2,331	4,814,643
South Dos Palos County Water District	Merced	AP	7,518	98	—	—	—	—	7,616
South Feather Water and Power Agency	Butte	AP	502,686	7,016	—	—	—	—	509,702
South French Camp Maintenance (San Joaquin)	San Joaquin	AP	2,831	36	—	—	—	—	2,867
South Kern Cemetery District	Kern	AP	92,880	815	—	—	—	—	93,695
South Lake County Fire Protection District	Lake	AP	1,293,689	15,923	—	—	—	—	1,309,612
South Monterey County Fire Protection District	Monterey	AP	261,640	1,654	—	—	—	—	263,294
South Park Lighting District	Sonoma	AP	4,460	41	—	—	—	—	4,501
South Placer Fire Protection District	Placer	AP	5,292,454	56,111	—	—	—	—	5,348,565
South Placer Municipal Utility District	Placer	AP	588,069	6,227	—	—	—	—	594,296
South San Joaquin Irrigation District	San Joaquin	AP	3,276,850	41,299	—	—	—	—	3,318,149
South Santa Clara County Fire District	Santa Clara	AP	3,755,781	24,801	—	—	—	—	3,780,582
South Santa Clara Valley Memorial District	Santa Clara	AP	99,509	657	—	—	—	—	100,166
South Sonora Maintenance District (Tuolumne)	Tuolumne	AP	7,056	96	—	—	—	—	7,152
South Tahoe Public Utility District	El Dorado	AP	6,017,100	73,576	—	—	—	—	6,090,676
South Tulare Memorial District	Tulare	AP	281,001	3,528	—	—	—	—	284,529
South Yreka Fire Protection District	Siskiyou	AP	55,554	957	—	—	—	—	56,511
Southern Humboldt Community Hospital District	Humboldt	AP	163,107	2,519	—	—	—	—	165,626
Southern Humboldt Community Hospital District	Mendocino	AP	720	7	—	—	—	—	727
Southern Inyo Healthcare District	Inyo	AP	493,596	3,247	—	—	—	—	496,843
Southern Marin Fire Protection District	Marin	AP	6,842,097	46,831	—	—	—	—	6,888,928
Southern Mono Health Care District	Mono	AP	1,952,174	5,055	4,255,742,884	0.044316	2,032,869	3,278	3,993,376
Southern San Joaquin Municipal Utility District	Kern	AP	581,367	5,211	—	—	—	—	586,578
Southern Sonoma County Resource Conservation District	Sonoma	AP	53,877	558	—	—	—	—	54,435
Southgate Recreation and Park District	Sacramento	AP	3,884,951	54,744	—	—	—	—	3,939,695
Southwest Healthcare District	Kern	AP	84,001	751	—	—	—	—	84,752

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Southwest Stockton Maintenance District (San Joaquin)	San Joaquin	AP	\$ 6,853	\$ 84	\$ —	—	\$ —	\$ —	\$ 6,937
Special Road Maintenance No. 3	Yolo	AP	746	114	—	—	—	—	860
Spreckels Community Services District	Monterey	AP	21,550	134	—	—	—	—	21,684
Spreckels Memorial District	Monterey	AP	145,276	907	—	—	—	—	146,183
Spring Creek Estates Maintenance District (San Joaquin)	San Joaquin	AP	4,774	60	—	—	—	—	4,834
Springlake Fire Protection District	Yolo	AP	323,202	1,031	—	—	—	—	324,233
Springville Memorial District	Tulare	AP	61,852	762	—	—	—	—	62,614
Springville Public Utility District	Tulare	AP	20,447	239	—	—	—	—	20,686
Squaw Valley Cemetery District	Fresno	AP	4,062	47	—	—	—	—	4,109
Squaw Valley Public Service District	Placer	AP	2,865,345	30,486	—	—	—	—	2,895,831
Stallion Springs Community Services District	Kern	AP	640,489	5,697	—	—	—	—	646,186
Standish-Litchfield Fire Protection District	Lassen	AP	52,716	956	—	—	—	—	53,672
Stanislaus Consolidated Fire Protection District	Stanislaus	AP	2,318,900	42,200	—	—	—	—	2,361,100
Stege Sanitary District (Contra Costa)	Contra Costa	AP	307,814	3,772	—	—	—	—	311,586
Stevinson Resource	Merced	AP	980	13	—	—	—	—	993
Stevinson Water District	Merced	AP	4,413	58	—	—	—	—	4,471
Stinson Beach County Water District	Marin	AP	576,400	3,934	678,410,243	0.004700	36,372	46	616,752
Stinson Beach Fire Protection District	Marin	AP	522,605	3,571	—	—	—	—	526,176
Stockton Maintenance District No. 5 (San Joaquin)	San Joaquin	AP	447	5	—	—	—	—	452
Stockton-East Water District	San Joaquin	AP	334,418	4,115	—	—	—	—	338,533
Stonyford-Indian Valley Cemetery District	Colusa	AP	5,263	48	—	—	—	—	5,311
Stonyford-Indian Valley Cemetery District	Glenn	AP	2,546	34	—	—	—	—	2,580
Storm Drain Maintenance District No. 1 (Glenn)	Glenn	AP	1,002	13	—	—	—	—	1,015
Storm Drain Maintenance District No. 1 (Stanislaus)	Stanislaus	AP	573	10	—	—	—	—	583
Storm Drain Maintenance District No. 1 (Yolo)	Yolo	AP	37,882	327	—	—	—	—	38,209
Storm Drain Maintenance District No. 10 (Stanislaus)	Stanislaus	AP	471	9	—	—	—	—	480
Storm Drain Maintenance District No. 3 (Glenn)	Glenn	AP	4,282	56	—	—	—	—	4,338
Storm Drain Maintenance District No. 6 (Stanislaus)	Stanislaus	AP	2,256	41	—	—	—	—	2,297
Storm Drain Maintenance District No. 8 (Stanislaus)	Stanislaus	AP	38,547	701	—	—	—	—	39,248
Storm Drain Maintenance No. 2 (Monterey)	Monterey	AP	17,954	111	—	—	—	—	18,065
Stratford Public Utility District	Kings	AP	18,593	234	—	—	—	—	18,827
Strathmore Fire Protection District	Tulare	AP	21,732	266	—	—	—	—	21,998
Strathmore Public Utility District	Tulare	AP	62,610	755	—	—	—	—	63,365
Strawberry Fire Protection District	Tuolumne	AP	53,703	802	—	—	—	—	54,505
Strawberry Recreation and Park District	Marin	AP	280,719	1,920	71,522,456	0.259000	192,128	744	475,511
Strawberry Valley Cemetery District	Yuba	AP	1,222	20	—	—	—	—	1,242
Suburban Pines Community Services District	Placer	AP	1,571	17	—	—	—	—	1,588
Suisun Fire Protection District	Solano	AP	248,438	2,713	—	—	—	—	251,151
Suisun Resource Conservation District	Solano	AP	3,485	95	—	—	—	—	3,580
Suisun-Fairfield Cemetery District	Solano	AP	671,218	11,613	—	—	—	—	682,831
Sultana Community Services District	Tulare	AP	8,376	99	—	—	—	—	8,475
Summer Home Estates Maintenance District (San Joaquin)	San Joaquin	AP	904	11	—	—	—	—	915
Summer Home Park Maintenance District (Sonoma)	Sonoma	AP	6,350	59	—	—	—	—	6,409

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Summerland Sanitary District (Santa Barbara)	Santa Barbara	AP	\$ 191,670	\$ 1,261	\$ —	—	\$ —	\$ —	\$ 192,931
Summit Cemetery District	Riverside	AP	807,557	12,488	—	—	—	—	820,045
Sunnyside Maintenance District (San Joaquin)	San Joaquin	AP	2,420	30	—	—	—	—	2,450
Sunrise Recreation and Park District	Sacramento	AP	3,562,479	50,089	—	—	—	—	3,612,568
Sunset Beach Sanitary District (Orange)	Orange	AP	497,590	4,075	—	—	—	—	501,665
Sunset Oaks Lighting District	Stanislaus	AP	5,866	107	—	—	—	—	5,973
Surfside Colony Community Services District	Orange	AP	300,925	2,475	—	—	—	—	303,400
Surfside Colony Storm Water Drainage District (Orange)	Orange	AP	124,056	1,018	—	—	—	—	125,074
Susan River Fire Protection District	Lassen	AP	115,404	2,093	—	—	—	—	117,497
Susanville Consolidated Sanitary District (Lassen)	Lassen	AP	276,104	5,013	—	—	—	—	281,117
Sutter Basin Fire Protection District	Sutter	AP	73,994	1,044	—	—	—	—	75,038
Sutter Cemetery District	Sutter	AP	456,885	6,410	—	—	—	—	463,295
Sutter County Consolidated Street Lighting District	Sutter	AP	55,984	754	—	—	—	—	56,738
Sutter County Water Agency	Sutter	AP	129,309	1,834	—	—	—	—	131,143
Sutter Creek Fire Protection District	Amador	AP	184,792	2,647	—	—	—	—	187,439
Sutter-Yuba Mosquito Abatement District	Sutter	AP	1,849,831	26,114	—	—	—	—	1,875,945
Sutter-Yuba Mosquito Abatement District	Yuba	AP	799,292	14,148	—	—	—	—	813,440
Sylvan Cemetery District	Sacramento	AP	71,217	999	—	—	—	—	72,216
Sylvan Village Lighting District No. 2	Stanislaus	AP	1,838	33	—	—	—	—	1,871
Tahoe City Cemetery District	Placer	AP	43,400	458	—	—	—	—	43,858
Tahoe City Public Utility District	El Dorado	AP	1,034,119	11,467	—	—	—	—	1,045,586
Tahoe City Public Utility District	Placer	AP	4,165,865	44,057	2,982,462,766	0.000000	3,210	—	4,213,132
Tahoe Forest Hospital District	Nevada	AP	1,848,614	20,809	5,266,494,365	0.021000	1,144,956	4,857	3,019,236
Tahoe Forest Hospital District	Placer	AP	3,001,505	31,857	9,855,225,564	0.021000	2,104,001	3,609	5,140,972
Tahoe Resource Conservation District	El Dorado	AP	59,269	714	—	—	—	—	59,983
Tahoe Resource Conservation District	Placer	AP	50,277	530	—	—	—	—	50,807
Tahoe-Truckee Sanitation Agency	El Dorado	AP	129,931	1,441	—	—	—	—	131,372
Tahoe-Truckee Sanitation Agency	Nevada	AP	856,830	9,660	—	—	—	—	866,490
Tahoe-Truckee Sanitation Agency	Placer	AP	1,203,435	12,776	—	—	—	—	1,216,211
Tamalpais Community Services District	Marin	AP	422,485	2,889	—	—	—	—	425,374
Taylorsville Cemetery District	Plumas	AP	10,052	101	—	—	—	—	10,153
Tecopa Cemetery District	Inyo	AP	927	6	—	—	—	—	933
Tehachapi - Cummings County Water District	Kern	AP	3,626,724	32,392	3,274,475,182	0.042864	1,663,256	17,128	5,339,500
Tehachapi Cemetery District	Kern	AP	281,636	2,490	—	—	—	—	284,126
Tehachapi Resource Conservation District	Kern	AP	9,530	85	—	—	—	—	9,615
Tehachapi Valley Healthcare District	Kern	AP	568,593	5,092	10,661,856,897	0.000000	1,035,809	12,456	1,621,950
Tehachapi Valley Recreation and Park District	Kern	AP	578,624	5,045	—	—	—	—	583,669
Tehama Cemetery District	Tehama	AP	25,074	482	—	—	—	—	25,556
Tehama County Flood Control and Water Conservation District	Tehama	AP	203,364	4,080	—	—	—	—	207,444
Tehama County Mosquito and Vector Control	Tehama	AP	340,116	6,831	—	—	—	—	346,947
Telegraph Ridge Fire Protection District	Humboldt	AP	4,910	76	—	—	—	—	4,986
Temecula Cemetery District	Riverside	AP	450,732	6,771	—	—	—	—	457,503
Temecula Community Services District	Riverside	AP	6,057	56	—	—	—	—	6,113

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Templeton Cemetery District	San Luis Obispo	AP	\$ 90,167	\$ 775	\$ —	—	\$ —	\$ —	\$ 90,942
Templeton Community Services District	San Luis Obispo	AP	845,709	7,291	—	—	—	—	853,000
Tempo Park Lighting District	Stanislaus	AP	2,237	41	—	—	—	—	2,278
Tennant Community Services District	Siskiyou	AP	210	4	—	—	—	—	214
Terra Bella Memorial District	Tulare	AP	60,548	738	—	—	—	—	61,286
Terra Bella Sewer Maintenance District	Tulare	AP	30,043	362	—	—	—	—	30,405
Teviston Community Services District	Tulare	AP	245	—	—	—	—	—	245
Thompson Flat Cemetery District	Butte	AP	833	(39)	—	—	—	—	794
Thornton Fire Protection District	San Joaquin	AP	162,688	2,023	—	—	—	—	164,711
Three Arch Bay Community Services District	Orange	AP	1,028,861	8,444	—	—	—	—	1,037,305
Three Rivers Cemetery District	Tulare	AP	6,053	75	—	—	—	—	6,128
Three Rivers Community Services District	Tulare	AP	28,366	359	—	—	—	—	28,725
Three Rivers Memorial District	Tulare	AP	48,546	604	—	—	—	—	49,150
Three Valleys Municipal Water District	Los Angeles	AP	1,486,227	12,542	—	—	—	—	1,498,769
Tiburon Fire Protection District	Marin	AP	3,918,232	26,825	—	—	—	—	3,945,057
Timber Cove Fire Protection District	Sonoma	AP	115,140	1,052	—	—	—	—	116,192
Tipton Community Services District	Tulare	AP	12,240	147	—	—	—	—	12,387
Tipton-Pixley Cemetery District	Tulare	AP	66,946	837	—	—	—	—	67,783
Tomales Community Services District	Marin	AP	—	—	35,621,224	0.020000	9,369	56	9,425
Town of Discovery Bay	Contra Costa	AP	457,895	4,808	—	—	—	—	462,703
Town of Moraga Street Lighting Maintenance District No. 1 (Contra Costa)	Contra Costa	AP	115,001	1,207	—	—	—	—	116,208
Township No. 2 Cemetery District	Amador	AP	81,289	1,164	—	—	—	—	82,453
Trabuco Canyon Water District	Orange	AP	1,131,641	9,255	—	—	—	—	1,140,896
Tracy Cemetery District	San Joaquin	AP	463,367	5,856	—	—	—	—	469,223
Tracy Fire Protection District	San Joaquin	AP	3,464,880	43,583	—	—	—	—	3,508,463
Tranquillity Public Utility District	Fresno	AP	20,716	234	—	—	—	—	20,950
Tri Valley Water District	Fresno	AP	807	—	—	—	—	—	807
Tri-City Hospital District	San Diego	AP	7,307,674	69,997	—	—	—	—	7,377,671
Trinity Center Community Services District	Trinity	AP	55,030	858	—	—	—	—	55,888
Trinity County Waterworks District No. 1	Trinity	AP	5,703	85	53,182,968	0.033596	23,380	559	29,727
Truckee Cemetery District	Nevada	AP	131,155	1,474	—	—	—	—	132,629
Truckee Fire Protection District	Nevada	AP	4,697,413	52,973	—	—	—	—	4,750,386
Truckee Fire Protection District	Placer	AP	1,058,707	11,350	—	—	—	—	1,070,057
Truckee Sanitary District (Nevada)	Nevada	AP	3,874,738	43,683	—	—	—	—	3,918,421
Truckee Sanitary District (Nevada)	Placer	AP	180,393	1,922	—	—	—	—	182,315
Truckee-Donner Recreation and Park District	Nevada	AP	3,727,363	41,882	—	—	—	—	3,769,245
Truckee-Tahoe Airport District	Nevada	AP	1,447,436	16,288	—	—	—	—	1,463,724
Truckee-Tahoe Airport District	Placer	AP	2,774,983	29,451	—	—	—	—	2,804,434
Tulare Cemetery District	Tulare	AP	110,866	1,390	—	—	—	—	112,256
Tulare County Flood Control District	Tulare	AP	515,484	6,294	—	—	—	—	521,778
Tulare County Resource Conservation District	Tulare	AP	387	—	—	—	—	—	387
Tulare County Waterworks District No. 1 (Tulare)	Tulare	AP	6,257	72	—	—	—	—	6,329
Tulare District Healthcare System	Tulare	AP	1,371,577	17,437	5,711,238,047	0.112850	6,495,026	66,333	7,950,373

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Tulare Irrigation District	Tulare	AP	\$ 215,844	\$ 2,725	\$ —	—	\$ —	\$ —	\$ 218,569
Tulare Lake Drainage District (Kings)	Kern	AP	8	—	—	—	—	—	8
Tulare Lake Drainage District (Kings)	Kings	AP	430,998	5,448	—	—	—	—	436,446
Tulare Lake Drainage District (Kings)	Tulare	AP	4,314	55	—	—	—	—	4,369
Tulare Memorial District	Tulare	AP	421,566	5,351	—	—	—	—	426,917
Tulare Mosquito Abatement District	Tulare	AP	1,032,293	12,899	—	—	—	—	1,045,192
Tulelake Multi - County Fire Protection District	Modoc	AP	30,930	502	—	—	—	—	31,432
Tulelake Multi - County Fire Protection District	Siskiyou	AP	15,335	264	—	—	—	—	15,599
Tuolumne Fire Protection District	Tuolumne	AP	60,293	872	—	—	—	—	61,165
Tuolumne Lighting District	Tuolumne	AP	26,815	387	—	—	—	—	27,202
Tuolumne Park and Recreation District	Tuolumne	AP	136,873	2,001	—	—	—	—	138,874
Tuolumne Sanitary District	Tuolumne	AP	57,791	845	—	—	—	—	58,636
Tuolumne Utilities District	Tuolumne	AP	861,536	12,991	—	—	—	—	874,527
Turlock Fire Protection District	Stanislaus	AP	115,720	2,106	—	—	—	—	117,826
Turlock Irrigation District	Merced	AP	34,977	457	—	—	—	—	35,434
Turlock Irrigation District	Stanislaus	AP	1,186,418	21,591	—	—	—	—	1,208,009
Turlock Mosquito Abatement District	Stanislaus	AP	1,265,312	23,027	—	—	—	—	1,288,339
Tuxedo-Country Club Fire Protection District	San Joaquin	AP	928,005	11,621	—	—	—	—	939,626
Tuxedo-Country Club Maintenance District (San Joaquin)	San Joaquin	AP	6,374	80	—	—	—	—	6,454
Twain Harte Community Services District	Tuolumne	AP	433,725	6,351	268,469,881	0.005512	78,551	140	518,767
Twenty-nine Palms Cemetery District	Tuolumne	AP	145,186	1,708	—	—	—	—	146,894
Ukiah Valley Fire Protection District	Mendocino	AP	278,209	2,778	—	—	—	—	280,987
Ukiah Valley Sanitation District (Mendocino)	Mendocino	AP	33,227	465	—	—	—	—	33,692
Ukiah Village Lighting District	Mendocino	AP	4,636	88	—	—	—	—	4,724
Union Public Utility District	Calaveras	AP	92,785	1,353	—	—	—	—	94,138
United Water Conservation District	Ventura	AP	1,861,715	17,514	7,124,699,241	0.014160	1,054,163	—	2,933,392
University Heights Area Drain Maintenance (San Mateo)	San Mateo	AP	14,337	91	—	—	—	—	14,428
Upham Cemetery District	Butte	AP	6,949	109	—	—	—	—	7,058
Upham Cemetery District	Yuba	AP	6,609	47	—	—	—	—	6,656
Upper Lake Cemetery District	Lake	AP	40,068	674	—	—	—	—	40,742
Upper Lake County Water District	Lake	AP	1,576	53	—	—	—	—	1,629
Upper Lake Lighting District	Lake	AP	5,476	204	—	—	—	—	5,680
Upper San Gabriel Valley Municipal Water District	Los Angeles	AP	335,420	2,827	—	—	—	—	338,247
Upper San Luis Rey Resource Conservation District	San Diego	AP	6,682	64	—	—	—	—	6,746
Vacaville Fire Protection District	Solano	AP	975,671	10,778	—	—	—	—	986,449
Vacaville Unified School Library District	Solano	AP	1,459,822	27,888	—	—	—	—	1,487,710
Vacaville-Elmira Cemetery District	Solano	AP	329,962	6,677	—	—	—	—	336,639
Valle Vista Lighting District	Tuolumne	AP	3,125	47	—	—	—	—	3,172
Vallecito Cemetery District	Calaveras	AP	9,620	140	—	—	—	—	9,760
Vallecitos Water District	San Diego	AP	1,537,077	14,723	—	—	—	—	1,551,800
Vallejo Sanitation and Flood Control District	Solano	AP	746,249	8,719	—	—	—	—	754,968
Valley Center Cemetery District	San Diego	AP	28,779	276	—	—	—	—	29,055
Valley Center Community Services	San Diego	AP	110,295	1,056	—	—	—	—	111,351

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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 Center Fire Protection District	San Diego	AP	\$ 410,580	\$ 3,933	\$ —	—	\$ —	\$ —	\$ 414,513
Valley Center Municipal Water District	San Diego	AP	1,911,624	18,311	—	—	—	—	1,929,935
Valley County Water District	Los Angeles	AP	223,800	1,872	—	—	—	—	225,672
Valley of the Moon Fire Protection District	Sonoma	AP	2,983,900	29,767	—	—	—	—	3,013,667
Valley of the Moon Lighting District	Sonoma	AP	297,175	3,056	—	—	—	—	300,231
Valley Sanitary District (Riverside)	Riverside	AP	459,542	7,029	—	—	—	—	466,571
Valley Springs Lighting District	Calaveras	AP	7,430	108	—	—	—	—	7,538
Valley Springs Public Utility District	Calaveras	AP	89,968	1,312	—	—	—	—	91,280
Valley Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	AP	2,750	29	—	—	—	—	2,779
Valley-Wide Recreation and Park District	Riverside	AP	1,046,366	15,691	—	—	—	—	1,062,057
Van Ness Boulevard Estates Nos. 1 and 2 Lighting District	Fresno	AP	4,181	55	—	—	—	—	4,236
Vandalia Water District	Tulare	AP	15,103	188	—	—	—	—	15,291
Ventura County Resource Conservation	Ventura	AP	5,299	49	—	—	—	—	5,348
Ventura County Watershed Protection District	Ventura	AP	16,734,613	161,351	—	—	—	—	16,895,964
Ventura Fire Protection District	Ventura	AP	102,870,466	1,013,875	—	—	—	—	103,884,341
Ventura Port District	Ventura	AP	946,528	9,066	—	—	—	—	955,594
Ventura River County Water District	Ventura	AP	29,963	280	—	—	—	—	30,243
Victor Lighting District	San Joaquin	AP	1,650	20	—	—	—	—	1,670
Victorville Water District	San Bernardino	AP	493,835	6,181	—	—	—	—	500,016
Victory Maintenance District (Amador)	Amador	AP	2,334	33	—	—	—	—	2,367
Vina Cemetery District	Tehama	AP	3,698	69	—	—	—	—	3,767
Visalia Cemetery District	Tulare	AP	103,000	1,301	—	—	—	—	104,301
Visalia Memorial District	Tulare	AP	136,738	1,742	—	—	—	—	138,480
Vista Fire Protection District	San Diego	AP	2,467,315	23,633	—	—	—	—	2,490,948
Vista Irrigation District	San Diego	AP	298,196	2,856	—	—	—	—	301,052
Volcano Community Services District	Amador	AP	13,308	189	—	—	—	—	13,497
Volponi Acres Lighting District	Tuolumne	AP	5,871	87	—	—	—	—	5,958
Walnut Grove Fire Protection District	Sacramento	AP	213,950	2,980	—	—	—	—	216,930
Walnut Park Garbage Disposal District	Los Angeles	AP	149,374	1,246	—	—	—	—	150,620
Walnut Ranch Lighting Maintenance No. 1 (Colusa)	Colusa	AP	5,133	47	—	—	—	—	5,180
Walnut Valley Water District	Los Angeles	AP	722,240	6,123	—	—	—	—	728,363
Wasco Recreation and Park District	Kern	AP	526,077	4,663	—	—	—	—	530,740
Washington Colony Cemetery District	Fresno	AP	108,608	1,302	—	—	—	—	109,910
Washington County Water District	Nevada	AP	25,308	279	—	—	—	—	25,587
Washington Township Health Care District	Alameda	AP	—	—	47,329,180,530	0.018600	8,809,464	75,670	8,885,134
Water Replenishment District of Southern California	Los Angeles	AP	463,599	3,902	—	—	—	—	467,501
Waterford Lighting District	Sanislaus	AP	16,905	308	—	—	—	—	17,213
Waterloo-Morada Fire Protection District	San Joaquin	AP	1,365,308	17,044	—	—	—	—	1,382,352
Waterworks District No. 21 (Los Angeles)	Los Angeles	AP	54,677	463	—	—	—	—	55,140
Waterworks District No. 29 (Los Angeles)	Los Angeles	AP	2,822,675	24,001	—	—	—	—	2,846,676
Waterworks District No. 36 (Los Angeles)	Los Angeles	AP	39,971	341	—	—	—	—	40,312
Waterworks District No. 37 (Los Angeles)	Los Angeles	AP	98,848	826	—	—	—	—	99,674
Waterworks District No. 40 (Los Angeles)	Los Angeles	AP	1,203,422	10,015	78,915,795	0.000000	27,649	—	1,241,086

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Wayside Maintenance (San Mateo)	San Mateo	AP	\$ 14,681	\$ 93	\$ —	—	\$ —	\$ —	\$ 14,774
Weaverville / Douglas City Parks and Recreation District	Trinity	AP	83,385	1,287	—	—	—	—	84,672
Weaverville Community Services District	Trinity	AP	1,228	—	—	—	—	—	1,228
Weaverville Fire Protection District	Trinity	AP	206,095	3,204	—	—	—	—	209,299
Weaverville Lighting District	Trinity	AP	44,043	681	—	—	—	—	44,724
Weaverville Sanitary District (Trinity)	Trinity	AP	4,387	68	202,030,353	0.002045	4,247	77	8,779
Weed Recreation and Park District	Siskiyou	AP	230,577	3,973	—	—	—	—	234,550
Weott Community Services District	Humboldt	AP	4,910	76	—	—	—	—	4,986
Weott Maintenance District (Humboldt)	Humboldt	AP	9,291	144	—	—	—	—	9,435
West Almanor Community Services District	Plumas	AP	130,658	1,332	—	—	—	—	131,990
West Basin Municipal Water District	Los Angeles	AP	—	—	—	—	—	—	—
West Contra Costa Healthcare District	Contra Costa	AP	2,783,157	36,977	—	—	—	—	2,820,134
West County Wastewater District (Contra Costa)	Contra Costa	AP	818,079	11,663	—	—	—	—	829,742
West El Largo Community Services District	El Dorado	AP	1,881	20	—	—	—	—	1,901
West Lane Maintenance District (San Joaquin)	San Joaquin	AP	1,696	21	—	—	—	—	1,717
West Patton Village Community Services District	Lassen	AP	2,968	54	—	—	—	—	3,022
West Plainfield Fire Protection District	Yolo	AP	241,192	1,594	—	—	—	—	242,786
West Point Cemetery District	Calaveras	AP	19,949	291	—	—	—	—	20,240
West Point Fire Protection District	Calaveras	AP	112,953	1,647	—	—	—	—	114,600
West Point Lighting District	Calaveras	AP	1,751	26	—	—	—	—	1,777
West Point Veterans Memorial District	Calaveras	AP	7,752	113	—	—	—	—	7,865
West Side Cemetery District	Kern	AP	869,858	7,914	—	—	—	—	877,772
West Side Community Healthcare District	Merced	AP	134,188	1,752	—	—	—	—	135,940
West Side Community Healthcare District	Stanislaus	AP	76,404	1,390	—	—	—	—	77,794
West Side Health Care District	Kern	AP	2,559,563	23,197	—	—	—	—	2,582,760
West Side Irrigation District	San Joaquin	AP	55,778	677	—	—	—	—	56,455
West Side Lighting District	Sonoma	AP	1,876	20	—	—	—	—	1,896
West Side Mosquito and Vector Control District	Kern	AP	2,289,218	20,707	—	—	—	—	2,309,925
West Side Recreation and Park District	Kern	AP	2,728,616	24,809	—	—	—	—	2,753,425
West Stanislaus Fire Protection District	Stanislaus	AP	247,028	4,495	—	—	—	—	251,523
West Stanislaus Irrigation District	San Joaquin	AP	58,241	734	—	—	—	—	58,975
West Stanislaus Irrigation District	Stanislaus	AP	248,286	4,519	—	—	—	—	252,805
West Stanislaus Resource Conservation District	Stanislaus	AP	23,099	420	—	—	—	—	23,519
West Stockton Maintenance District (San Joaquin)	San Joaquin	AP	22,759	285	—	—	—	—	23,044
West Talmage Lighting District	Mendocino	AP	4,411	45	—	—	—	—	4,456
West Valley County Water	Los Angeles	AP	3,582	24	—	—	—	—	3,606
West Valley Water District	Riverside	AP	18	—	—	—	—	—	18
West Valley Water District	San Bernardino	AP	1,010,137	12,641	—	—	—	—	1,022,778
Westborough County Water District	San Mateo	AP	235,415	1,501	—	—	—	—	236,916
Western Municipal Water District	Riverside	AP	14,100,937	213,509	—	—	—	—	14,314,446
Western Shasta Resource Conservation District	Shasta	AP	6	—	—	—	—	—	6
Westfield Park Recreation and Parkway District No. 12	Los Angeles	AP	37,631	321	—	—	—	—	37,952
Westley Community Services District	Stanislaus	AP	1,283	23	—	—	—	—	1,306

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Westport County Water District	Mendocino	AP	\$ 13,485	\$ 138	\$ 21,208,105	0.014000	\$ 4,522	\$ 10	\$ 18,155
Westport Fire Protection District	Stanislaus	AP	61,073	1,111	—	—	—	—	62,184
Westport-Ten Mile Cemetery District	Mendocino	AP	4,819	49	—	—	—	—	4,868
Westridge Community Services District	Inyo	AP	13,441	89	—	—	—	—	13,530
Westwood Community Services District	Lassen	AP	187,143	3,404	—	—	—	—	190,547
Wheatland Cemetery District	Yuba	AP	88,481	1,557	—	—	—	—	90,038
Whispering Palms Community Services District	San Diego	AP	259,432	2,485	—	—	—	—	261,917
White Mountain Fire Protection	Mono	AP	42,837	111	—	—	—	—	42,948
Whitethorn Fire Protection District	Humboldt	AP	34,491	533	—	—	—	—	35,024
Wildomar Cemetery District	Riverside	AP	343,549	5,285	—	—	—	—	348,834
Wilkinson Manor Maintenance District (San Joaquin)	San Joaquin	AP	9,180	116	—	—	—	—	9,296
Williams Cemetery District	Colusa	AP	72,933	664	—	—	—	—	73,597
Williams Fire Protection District	Colusa	AP	96,783	884	—	—	—	—	97,667
Willow Creek Community Services District	Humboldt	AP	61,958	957	—	—	—	—	62,915
Willow Creek Fire Protection District	Humboldt	AP	115,609	1,786	—	—	—	—	117,395
Willow Oak Fire Protection District	Yolo	AP	230,856	1,779	—	—	—	—	232,635
Willow Ranch Cemetery District	Modoc	AP	5,122	83	—	—	—	—	5,205
Willow Ranch Fire Protection District	Modoc	AP	6,332	103	—	—	—	—	6,435
Willows Cemetery District	Glenn	AP	138,126	1,767	—	—	—	—	139,893
Willows Fire Protection District	Glenn	AP	48,234	625	—	—	—	—	48,859
Wilmington Cemetery District	Los Angeles	AP	41,394	346	—	—	—	—	41,740
Wilton Fire Protection District	Sacramento	AP	1,000,295	14,098	—	—	—	—	1,014,393
Windsor County Water District	Sonoma	AP	—	—	—	—	—	—	—
Windsor Fire Protection District	Sonoma	AP	900,150	9,037	—	—	—	—	909,187
Winterhaven Fire Protection District	Imperial	AP	11,952	128	—	—	—	—	12,080
Winterhaven Water District	Imperial	AP	7,998	97	18,329,883	0.000000	19,056	712	27,863
Winters Cemetery District	Solano	AP	46,367	510	—	—	—	—	46,877
Winters Cemetery District	Yolo	AP	128,524	1,759	—	—	—	—	130,283
Winters Fire Protection District	Yolo	AP	223,115	801	—	—	—	—	223,916
Winton Cemetery District	Merced	AP	214,929	2,807	—	—	—	—	217,736
Winton Water and Sanitary District (Merced)	Merced	AP	63,252	826	—	—	—	—	64,078
Woodbridge Fire Protection District	San Joaquin	AP	2,381,970	29,481	—	—	—	—	2,411,451
Woodbridge Irrigation District	San Joaquin	AP	405,684	5,096	—	—	—	—	410,780
Woodbridge Lighting District	San Joaquin	AP	6,998	88	—	—	—	—	7,086
Woodbridge Sanitary District (San Joaquin)	San Joaquin	AP	40,289	505	—	—	—	—	40,794
Woodlake Cemetery District	Tulare	AP	43,166	533	—	—	—	—	43,699
Woodlake Fire Protection District	Tulare	AP	56,164	700	—	—	—	—	56,864
Woodlake Memorial District	Tulare	AP	71,612	895	—	—	—	—	72,507
Woodland Ave Fire Protection District	Stanislaus	AP	153,803	2,799	—	—	—	—	156,602
Woodside Club Estates Lighting District	Sonoma	AP	1,835	17	—	—	—	—	1,852
Woodside Fire Protection District	San Mateo	AP	12,236,263	78,143	—	—	—	—	12,314,406
Woodside Highlands Maintenance (San Mateo)	San Mateo	AP	27,967	176	—	—	—	—	28,143
Woodville Cemetery District	Tulare	AP	52,107	656	—	—	—	—	52,763

(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 2010- 11 — (continued)
Taxes Allocated and Levied for Fiscal Year 2011 - 12 - 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
Woodville Public Utility District	Tulare	AP	\$ 25,430	\$ 318	\$ —	—	\$ —	\$ 1	\$ 25,749
Wynola Water District	San Diego	AP	10,365	99	—	—	—	—	10,464
Yermo Community Services District	San Bernardino	AP	100,730	1,179	—	—	—	—	101,909
Yolo County Flood Control and Water Conservation District	Yolo	AP	784,412	8,736	—	—	—	—	793,148
Yolo County Resource Conservation District	Yolo	AP	14,298	110	—	—	—	—	14,408
Yolo Fire Protection District	Yolo	AP	70,203	338	—	—	—	—	70,541
Yolo-Solano Air Quality Management District	Solano	AP	254,864	4,291	—	—	—	—	259,155
Yorba Linda Public Finance Authority	Orange	AP	1,269,944	10,366	—	—	—	—	1,280,310
Yosemite-Alpine Community Services District	Mariposa	AP	9,761	142	—	—	—	—	9,903
Yuba County Water Agency	Butte	AP	13,980	221	—	—	—	—	14,201
Yuba County Water Agency	Yuba	AP	696,845	12,240	—	—	—	—	709,085
Yucaipa Valley Water District	Riverside	AP	138,739	2,053	—	—	—	—	140,792
Yucaipa Valley Water District	San Bernardino	AP	2,301,872	28,845	—	—	—	—	2,330,717
Yucca Valley Fire Protection District	San Bernardino	AP	32,634,666	411,217	—	—	—	—	33,045,883
Yuima Municipal Water District	San Diego	AP	372,841	3,571	—	—	—	—	376,412
Zamora Fire Protection District	Yolo	AP	84,553	215	—	—	—	—	84,768
Zayante Fire Protection District	Santa Cruz	AP	268,263	2,219	—	—	—	—	270,482
State Total			\$ 3,606,912,170	\$ 35,464,162	\$ 5,810,115,067,308		\$ 424,955,394	\$ 3,902,407	\$ 4,071,234,133

(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

This Page Intentionally Left Blank

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
1	AIR POLLUTION CONTROL				
1.1	County Air Pollution Control Districts.....	Health and Safety	40100 et seq.		
1.2	Bay Area Air Quality Management District.....	Health and Safety	40200 et seq.		
1.3	Regional Air Pollution Control Districts.....	Health and Safety	40300 et seq.		
1.4	South Coast Air Quality Management District.....	Health and Safety	40410 et seq.		
1.5	Unified Air Pollution Control Districts.....	Health and Safety	40150 et seq.		
1.6	San Joaquin Valley Unified Air Pollution Control 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	Antelope Valley Air Quality Management District.....	Health and Safety	41300 et seq.		
2	AIRPORT				
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 Act.....	Public Utilities	170000 et seq.		
3	BRIDGE AND HIGHWAY DISTRICT ACT				
3.1	Bridge and Highway District Act.....	Streets and Highways	27000 et seq.		
4	PUBLIC CEMETERY DISTRICTS	Health and Safety	9000 et seq.		
5	COMMUNITY SERVICES				
5.1	Community Services District Law.....	Government	61000 et seq.		
6	DRAINAGE				
6.1	Drainage District Act of 1885.....	Water*	5-1	1885	158
6.2	Drainage District Act of 1903.....	Water*	8-1	1903	238
6.3	Knight's Landing Ridge Drainage District Act.....	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	FIRE PROTECTION DISTRICT LAW OF 1987	Health and Safety	13800 et seq.		
8	FLOOD CONTROL AND WATER CONSERVATION				
8.1	San Diego County Flood Control District Act.....	Water*	105-1	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

Appendix A: Statutory Authorization of Special Districts in 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 Watershed Protection 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 Water Agency Act.....	Water*	54-1	1949	995
8.14	Monterey County Water Resources Agency Act.....	Water*	52-1	1947	699
8.16	Napa County Flood Control and Water 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 Water 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 Water 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*	91-1	1959	2123
8.30	Siskiyou County Flood Control and Water Conservation District Act.....	Water*	89-1	1959	2121
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 Watershed Protection 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 District Act.....	Water*	111-1	1969	1149
8.37	Madera County Flood Control and Water Conservation Agency Act.....	Water*	110-100	1969	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.		

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
9	FLOOD CONTROL MAINTENANCE AREAS	Water	12848 et seq.		
10	GARBAGE DISPOSAL				
10.1	Garbage Disposal Districts	Public Resources	49000 et seq.		
10.2	Garbage and Refuse Disposal Districts	Public Resources	49100 et seq.		
11	HARBOR AND PORT				
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	SPECIAL HEALTH AUTHORITIES				
12.1	Monterey County Special Health Care Authority Act	Health and Safety	101550 et seq.		
12.2	Santa Barbara San Luis Obispo Regional Health Authority Act	Health and Safety	101675 et seq.		
12.3	Coast Life Support District Act	**		1986	375
13	JOINT HIGHWAY DISTRICT ACT	Streets and Highways	25000 et seq.		
14	THE LOCAL HEALTH CARE DISTRICT LAW	Health and Safety	32000 et seq.		
14.1	Alameda County Hospital Authority	Health and Safety	101850 et seq.		
15	MUNICIPAL IMPROVEMENT				
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	LEVEE				
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

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
17	LIBRARY				
17.1	Library Districts and Museums in Unincorporated Towns and Villages	Education	19600 et seq.		
17.2	Library Districts	Education	19400 et seq.		
17.3	Union High School Districts Public Libraries.....	Education	18300 et seq.		
18	HIGHWAY LIGHTING DISTRICT ACT	Streets and Highways	19000 et seq.		
19	MAINTENANCE DISTRICTS	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	MEMORIAL DISTRICTS	Military and Veterans	1170 et seq.		
21	MOSQUITO ABATEMENT AND VECTOR CONTROL DISTRICT LAW	Health and Safety	2000 et seq.		
22	VEHICLE PARKING DISTRICT LAW OF 1949	Streets and Highways	32500 et seq.		
22.1	VEHICLE PARKING DISTRICT LAW OF 1943	Streets and Highways	31500 et seq.		
23	PEST ABATEMENT DISTRICTS	Health and Safety	2800 et seq.		
24	PLANT PEST CONTROL				
24.1	Cotton Pest Abatement District Law.....	Food and Agriculture	6051 et seq.		
24.2	Winegrape Pest and Disease Control District Law	Food and Agriculture	6200 et seq.		
24.3	Napa County Winegrape Pest and Disease Control District Law.....	Food and Agriculture	6292 et seq.		
24.4	Citrus Pest District Control Law.....	Food and Agriculture	8401 et seq.		
24.5	Table Grape Pest and Disease District Law	Food and Agriculture	6047.60 et seq.		
24.6	Olive, Stone, and Pome Fruit Pest District Control Law.....	Food and Agriculture	8760 et seq.		
25	POLICE PROTECTION DISTRICTS - UNINCORPORATED TOWNS	Health and Safety	20000 et seq.		
26	RECLAMATION				
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

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
26.13	Reclamation District No. 1600.....	Water*	25-1	1913	195
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 Districts Nos. 1 and 2.....	Water*	7-1	1903	36
27	RECREATION AND PARK				
27.1	Recreation and Park District Law.....	Public Resources	5780 et seq.		
27.2	Regional Park and Open Space 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	13000 et seq.		
27.6	Mountain View Shoreline Regional Park Community Act.....	**		1969	1109
28	ROAD MAINTENANCE DISTRICTS	Streets and Highways	1550.1 et seq.		
29	PERMANENT ROAD DIVISION LAW	Streets and Highways	1160 et seq.		
30	SANITARY				
30.1	Sanitary District Act of 1923.....	Health and Safety	6400 et seq.		
31	COUNTY SANITATION DISTRICTS	Health and Safety	4700 et seq.		
32	SANITATION AND FLOOD CONTROL DISTRICT ACT				
32.1	Vallejo Sanitation and Flood Control District Act of 1952.....	Water*	67-1	1952	17
32.2	Tahoe-Truckee Sanitation Agency Act of 1971.....	**		1971	1560
33	SEPARATION OF GRADE DISTRICT ACT	Streets and Highways	8100 et seq.		
34	COUNTY SERVICE AREA LAW	Government	25210.1 et seq.		
35	SEWER AND SEWER MAINTENANCE				
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	RESOURCE CONSERVATION DISTRICTS				
36.1	Resource Conservation Districts.....	Public Resources	9151 et seq.		
36.2	Tahoe Resource Conservation District.....	Public Resources	9951 et seq.		
37	STORM WATER DRAINAGE AND MAINTENANCE				
37.1	Storm Drain Maintenance District Act.....	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

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
38	TRANSIT				
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 1964	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 Valley Transportation Authority 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 District Act.....	Public Utilities	103000 et seq.		
38.14	North County Transit District Act.....	Public Utilities	125000 et seq.		
38.15	North Coast Railroad Authority Act	Public Utilities	93000 et seq.		
38.16	Sonoma-Marín Area Rail Transit District Act	Public Utilities	105000 et seq.		
39	MUNICIPAL UTILITY DISTRICT ACT	Public Utilities	11501 et seq.		
40	PUBLIC UTILITY				
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	CALIFORNIA WATER DISTRICT LAW	Water	34000 et seq.		
41.1	Madera Water District Act	Water	34580 et seq.		
42	COUNTY WATER DISTRICT LAW	Water	30000 et seq.		
43	METROPOLITAN WATER DISTRICT ACT	Water*	109-1	1969	209
44	MUNICIPAL WATER DISTRICT LAW OF 1911	Water	71000 et seq.		
45	WATER AGENCY OR AUTHORITY				
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

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 Law.....	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 Law	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 District Law	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*	103-1	1962	28
45.25	Bighorn-Desert View Water Agency Law.....	Water*	112-1	1969	1175
45.26	Sonoma County Water Agency Act	Water*	7757	1949	994
45.27	Santa Clara Valley Water District Act	Water*	60-1	1951	1405
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*	117-1	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
45.34	Solano County Water Agency Act	Water*	64-10	1989	573
46	WATER CONSERVATION				
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 District Law of 1931	Water	74000 et seq.		
47	WATER REPLENISHMENT DISTRICT ACT	Water	60000 et seq.		
48	CALIFORNIA WATER STORAGE DISTRICT LAW	Water	39000 et seq.		
49	COUNTY WATERWORKS DISTRICT LAW	Water	55000 et seq.		
50	JOINT EXERCISE OF POWERS	Government	6500 et seq.		

Statutory Authorization of Special Districts in California					
Type	Type and District Law	California Code	Code Section	Year	Chapter
52	IRRIGATION DISTRICT LAW	Water	20500 et seq.		
53	TOLL TUNNEL AUTHORITY				
53.1	El Dorado County Toll Tunnel Authority Act	Streets and Highways	31100 et seq.		
54	NONPROFIT CORPORATIONS	Corporations	5000 et seq.		
54.1	Nonprofit Public Benefit Corporations.....	Corporations	5110 et seq.		

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	18	—	13	31
2	Airport.....	—	—	10	10
3	Bridge and Highway.....	—	—	1	1
4	Cemetery	3	—	248	251
5	Community Services.....	6	4	316	326
6	Drainage	2	—	21	23
7	Fire Protection	23	10	328	361
8	Flood Control and Water Conservation	29	—	13	42
9	Flood Control Maintenance.....	—	—	10	10
10	Garbage Disposal.....	7	—	1	8
11	Harbor and Port	—	1	12	13
12	Special Health	—	—	2	2
13	Joint Highway	—	—	1	1
14	Hospital	—	1	81	82
15	Municipal Improvement.....	—	2	3	5
16	Levee.....	1	—	13	14
17	Library	—	—	14	14
18	Highway Lighting	135	6	—	141
19	Maintenance.....	232	20	2	254
20	Memorial.....	—	—	27	27
21	Mosquito Abatement and Vector Control.....	1	—	47	48
22	Parking	2	20	1	23
23	Pest Control.....	—	—	4	4
24	Plant Pest Control	—	—	10	10
25	Police Protection.....	—	—	3	3
26	Reclamation.....	—	—	158	158
27	Recreation and Park.....	14	2	92	108
28	Road Maintenance.....	2	—	—	2
29	Permanent Road Division	81	—	—	81
30	Sanitary	2	2	67	71
31	County Sanitation	31	6	34	71
32	Sanitation and Flood Control.....	—	—	2	2
33	Separation of Grade.....	—	—	1	1
34	County Service Area.....	862	—	2	864
35	Sewer and Sewer Maintenance	11	10	1	22
36	Resource Conservation	3	—	93	96
37	Storm Water Drainage and Maintenance	42	2	5	49
38	Transit	—	—	15	15
39	Municipal Utility.....	—	—	5	5
40	Public Utility	—	—	54	54
41	California Water.....	—	—	135	135
42	County Water.....	1	—	163	164
43	Metropolitan Water	—	—	1	1
44	Municipal Water	—	1	35	36
45	Water Agency or Authority	8	—	21	29
46	Water Conservation	—	—	13	13
47	Water Replenishment	—	—	2	2
48	Water Storage	—	—	8	8
49	County Waterworks	18	1	8	27
50	Joint Exercise of Powers.....	18	111	646	775
52	Irrigation	1	1	91	93
53	Toll Tunnel Authority.....	1	—	—	1
54	Nonprofit Corporation.....	4	27	154	185
Totals		1,558	227	2,987	4,772

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 in 1978, 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 legally restricted 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.

Notes to Tables

Conduit Financing District

For the 2010-11 fiscal year, eleven 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
Los Angeles County	California School Financing Authority
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 2010-11 fiscal year, 61 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
San Francisco County	Bay Area Air Quality Management District
Butte County	Biggs-West Gridley Water District
Inyo County	Bishop Fire Protection District
Humboldt County	Blue Lake Fire Protection District
Los Angeles County	California Cities Home Ownership Authority
Riverside County	Coachella Financing Authority
Tuolumne County	County Service Area No. 20 (Tuolumne)
Fresno County	County Service Area No. 38 (Fresno County)
Tehama County	Deer Creek Irrigation District
Tulare County	Deer Creek Storm Water District (Tulare)
Solano County	Dixon-Solano Water Authority
Sierra County	Downieville Fire Protection District
Tehama County	El Camino Irrigation District
Los Angeles County	El Monte Cable Television Community Access Corporation
Siskiyou County	Etna Cemetery District
Tehama County	Gerber-Las Flores Community Services District
Santa Barbara County	Goleta Financing Authority
Trinity County	Hayfork Fire Protection District
Riverside County	Hemet Valley Hospital District

Special Districts that Failed to File..... (continued)

Siskiyou County	Hornbrook Community Service District
Inyo County	Indian Creek Community Services District
Plumas County	Indian Valley Ambulance Service Authority
Plumas County	Indian Valley Community Services District
San Bernardino County	Inland Counties Emergency Medical Agency
Kern County	Inyokern Community Services District
Mono County	June Lake Fire Protection District
Riverside County	Jurupa Community Services District
Riverside County	Jurupa Public Financing Authority
Del Norte County	Klamath Community Services District
Kern County	Lebec County Water District
Tulare County	Lindsay - Strathmore Cemetery District
Tulare County	Lindsay - Strathmore Memorial District
Lassen County	Little Valley Community Services District
Fresno County	Maintenance District No. 7 (Fresno)
Marin County	Marin County Major Crimes Task Force
Calaveras County	Mokelumne Hill Sanitary District (Calaveras)
Los Angeles County	Municipal Improvement Corporation of Los Angeles
Riverside County	Palo Verde Resource Conservation District
Tulare County	Patterson Tract Community Service District
Humboldt County	Phillipsville Community Services District
Ventura County	Piru Cemetery District
Orange County	Public Cable Television Authority
Humboldt County	Redwood Region Economic Development Commission
Trinity County	Salyer Community Service District
Santa Clara County	San Martin County Water District
Madera County	Sierra Foothills Public Utility District
Siskiyou County	Siskiyou County Schools Dental Insurance Group Joint Powers Authority
San Bernardino County	Southern California Schools Employee Benefit Association
San Bernardino County	Southern California Schools Risk Management
Monterey County	Spreckels Community Services District
Monterey County	Spreckels Memorial District
Modoc County	Surprise Valley Resource Conservation District
El Dorado County	Tahoe Resource Conservation District
Tehama County	Tehama County Resource Conservation District
Tehama County	Vina Cemetery District
Stanislaus County	Western Hills Water District
Los Angeles County	Westfield Park Recreation and Parkway District No. 12
Inyo County	Westridge Community Services District
Imperial County	Winterhaven Fire Protection District
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.

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

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

Division of Audits

Annual Financial Report of California K-12 Schools

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

STATE OF CALIFORNIA

Office of the State Controller

John Chiang State Controller

Executive Office

Collin Wong-Martinusen
Chief of Staff

John Hiber
Chief Operating Officer

Division of Accounting and Reporting

George Lolas
Division Chief

Jill Kanemasu
Assistant Division Chief

Local Government Policy and Reporting Bureau

Priscilla Moss
Bureau Chief

Redevelopment Agencies/Special Districts Reporting Section

Teresa Elliott-Austin
Supervisor

Staff:

Kim Brown	Tling Ngo
Pat Cain	Perla Nolasco
Jaswant Gill	San Saetern
Heather Hudson	Scott Taylor
Sashi Lal	Mai Vang
Bobbie Moore	

Editor:

Terrie Chrysler



LITTLE HOOVER COMMISSION

May 3, 2000

The Honorable Gray Davis
Governor of California

The Honorable John Burton
President pro Tempore of the Senate
and members of the Senate

The Honorable James Brulte
Senate Minority Leader

The Honorable Robert Hertzberg
Speaker of the Assembly
and members of the Assembly

The Honorable Scott Baugh
Assembly Minority Leader

Dear Governor and Members of the Legislature:

Serious attention is being given to how California organizes and funds local governments. In this report, the Commission examines a number of issues involving more than 2,200 independent special districts that provide important services to virtually every community in the state.

Ironically, these governments that are physically closest to their communities are oftentimes unknown to the people they serve. And in the absence of community involvement, the mechanisms for public accountability are dulled and the value of public scrutiny is lost.

It also is ironic that when they were created, these districts were tailored to the needs of their communities. But as those communities have grown and changed, the districts themselves have been slow to change their boundaries, functions and governance to reflect their communities.

When we began this study, we found that many people had a story about special districts – some praised them, while others reviled them. But few had good information with which to assess fairly and accurately their contribution to California. Recognizing that need, the Commission gathered data that had not been pulled together before to provide a clearer picture of these districts and their attributes.

The picture reveals areas of concern and areas of promise.

Most districts provide modest compensation packages to board members. But the taxpayers and ratepayers in some districts pay for significantly higher meeting stipends and health and life insurance benefits.

The Commission found that many independent special districts have accumulated significant reserves. In addition, some of the well-heeled districts – and particularly those that charge customers fees for the services they provide – continue to receive property tax revenues. Because of the diversity of districts, it is difficult to generalize how these resources are being used. And based on the Commission’s inquiry, much of these revenues are committed in the short term, either legally or by time-honored practice. But these funds are a public resource, that over the long term should be scrutinized like all public resources to determine if they are being put to the highest and best use.

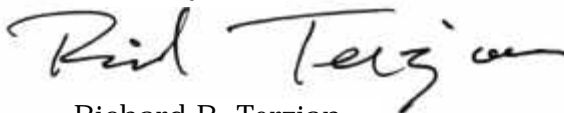
Unlike the special districts they are supposed to scrutinize, many of the Local Agency Formation Commissions (LAFCOs) do not have the resources to be the catalysts for improvement that state policy-makers envisioned. LAFCOs are often unwilling or unable to challenge the status quo, even when it is clear that with a little pushing special districts could be reorganized in ways that lower costs or improve the quality of service.

In some cases, consolidating small districts that offer the same service or large districts offering similar services could be expected to yield efficiencies and other improvements. In other cases, communities might find that special districts have the resources and expertise to meet needs that were not identified when the districts were formed. In all cases, local officials need technical assistance, proven methodologies and the facilitation skills to overcome the barriers to change.

In this examination, the Commission did not judge the performance of individual special districts. One of the Commission’s early discoveries was that the districts are very diverse – in what they do and how well they do it. Rather, the Commission hopes its examination of the overarching issues – along with the implementation of its recommendations – will encourage and enable community leaders, voters and customers to judge the performance of their districts for themselves.

With scrutiny, will come improvement. Where districts need more resources, let the community decide. Where districts have too many resources, let the community decide.

Sincerely,

A handwritten signature in black ink that reads "Richard R. Terzian". The signature is written in a cursive, flowing style.

Richard R. Terzian
Chairman

Special Districts:

Relics of the Past or Resources for the Future?

May 2000

Table of Contents

Executive Summary	i
Introduction	1
Background	5
Toward Visibility and Accountability	17
Strengthening LAFCOs	29
To Provide Information and Training	43
Understanding Special District Reserves	53
Property Tax Allocations to Enterprise Districts	67
Conclusion	79
Appendices & Notes	81
Appendix A: Little Hoover Commission Public Hearing Witnesses.....	83
Appendix B: Special Districts Survey Questionnaire.....	85
Appendix C: Health Care Districts Survey Questionnaire.....	89
Appendix D: Enterprise Districts with the Largest Retained Earnings.....	93
Notes.....	95

Table of Sidebars

Independent Special Districts.....	7
Independent Special Districts in Sacramento & Contra Costa Counties in 1998.....	19
Public Meetings on the Internet.....	22
Public Notice is Inadequate.....	23
Riverside County Special District Meeting Times.....	23
American River Fire Protection District.....	24
San Diego Citizen’s Budget.....	25
A LAFCO Executive Officer’s “Other Hats”.....	29
As LAFCOs Become Involved, Public Disclosure is Needed.....	33
Special Districts Survey.....	34
Smart Growth.....	45
School/Law Enforcement Partnership.....	46
Lake County.....	47
Ailing Health Care Districts.....	48
How Districts Report Reserves.....	54
Water District Retained Earnings.....	57
Coachella Valley County Water District.....	58
GFOA Fund Balance Guideline.....	62
International City Managers Assn.....	63
How Districts Use the Property Tax.....	70
Property Tax Allocation Policy Questions.....	75

Table of Charts & Graphs

Annual Compensation to Board Members.....	vi
Property Tax Allocated to Independent Enterprise Districts.....	xi
Number of Special Districts in Each County.....	6
The Majority of Special Districts are Independent.....	8
Special District Revenue & Expenditures.....	9
Local Governments per 100,000 Population.....	11
Seats Filled Through Contested Elections.....	20
Candidates per Seat.....	20
Incumbency Patterns: Seats Contested by Incumbents.....	21
Incumbency Patterns: Incumbents Beginning As Appointees.....	21
Average Voter Participation.....	22
Independent & Dependent LAFCOs: Map.....	30
LAFCO Budget Ranges.....	30
Percent of Budgets Returned Through Fees.....	31
Board Members Who Receive Benefits & Compensation.....	35
Board Member Compensation, by District and Benefit Type.....	35
Annual Compensation Per Board Member: Community Services Districts.....	36
Annual Compensation Per Board Member: Fire Protection Districts.....	36
Annual Compensation Per Board Member: Park & Recreation Districts.....	37
Annual Compensation Per Board Member: Sanitary Districts.....	37
Annual Compensation Per Board Member: Water Districts.....	37
Annual Compensation Per Board Member: Community Services Districts.....	36
Enterprise Retained Earnings.....	56
Non-Enterprise Fund Balances.....	56
Property Tax Allocations, 1997-1998.....	67
Property Tax Allocated to Independent Enterprise Districts.....	68
15 Districts are in the “Top 25” for Both Retained Earnings & Property Tax Revenue.....	71

Executive Summary

Turn the tap and the water flows. On Thursdays the garbage gets collected. When it gets dark, the streetlights go on.

In many communities these are government services that are taken for granted. But democratic government is not designed to function in obscurity or anonymity. Absent citizen involvement, government agencies of all sizes are prone to inefficiencies and public resources are vulnerable to abuse.

The Little Hoover Commission found that independent special districts often lack the kind of oversight and citizen involvement necessary to promote their efficient operation and evolution. And without robust mechanisms of public accountability, inefficiency can become routine and the occasional scandal inevitable. Some examples:

- ❑ Independent special districts, according to the most recent information available, have \$19.4 billion in reserves – nearly 2½ times their annual gross revenues. Yet in many cases, community and state leaders do not know the size of these reserves and why they are being held – and as a result, these resources are often not integrated into regional and statewide plans for fortifying the State's infrastructure.¹
- ❑ Twenty-four health care districts in California no longer operate hospitals. Most continue to receive property taxes, which might be better spent on other community needs. Some provide services that could be administered by other agencies. Most of the districts report that they have not considered dissolution.
- ❑ Consolidations, even when they make sense, are hard to accomplish. It took five years of intense pressure from the Orange County Local Agency Formation Commission to merge three small water purveyors into one. The reorganization, within three to five years, is expected to save more than \$1 million a year. Similar opportunities for savings can be found throughout the state, but are lost because the mechanisms for reform are thwarted by the power of the status quo.

California has 58 counties, 474 cities – and more than 3,800 special districts. About two-fifths of those districts are considered “dependent” because they are governed by a larger entity, such as a county board of supervisors. But more than 2,200 of these districts are “independent,”

governed by their own elected bodies, including park districts, water districts, hospital districts and sanitation districts.

Many independent districts also are “enterprise” districts, like water and sewer agencies, which directly charge customers fees for the services they provide. Others, such as library and park districts, are “non-enterprise” districts, which rely mostly on property tax revenues to serve their communities.

The Commission focused on independent districts – both fee-based enterprise districts and tax-dependent non-enterprise districts.

Many of these independent special districts were created to extend public services – such as drinking water or parks – to rural and slowly developing communities that were beyond the reach of incorporated cities. But many, such as the water districts in Orange County, survive as separate government agencies even after urbanization has paved over the economic or geographic reasons for their independence.

Some districts have evolved in ways that cities and counties cannot – to manage consolidated fire protection services and regional parklands. Others, such as the health care districts, were created to provide a unique service, but persist after that service is provided by another public or private organization. Very few districts close their doors on their own initiative.

If no news is good news, the vast majority of districts are successful, and clearly many are. But most Californians would be hard pressed to identify the providers of some of their most basic services or to assess whether the fees are appropriate and the quality is what it should be.

The essential lesson of the last decade is that successful enterprises – public or private – are those that understand the needs of their customers and continuously strive to improve the services they offer. Similarly, successful organizations evolve to capture efficiencies and to align their core competencies with customer needs. Bigger is not always better, and sometimes smaller is.

But most special districts were formed when California looked different than it does today. Nothing ensures that these districts evolve to whatever size, shape and governance structure makes the most sense – given contemporary technologies, economics and social considerations. Local Agency Formation Commissions (LAFCOs) were created to be the venue for these discussions and catalysts for change. If strengthened, LAFCOs hold the best promise for individual communities to shape their government.

The Commission believes its reforms would yield improvements in three areas:

- ❑ **Improved public involvement and scrutiny.** The complexity and pace of modern life has diminished the electoral process as a mechanism for ensuring that government – and special districts in particular – provide greater value with fewer resources. Special districts need to be more visible to the public they serve and to community and business leaders who can influence decisions.
- ❑ **The efficient evolution of independent special districts.** Fiscal and political pressures have brought about some consolidations and reorganizations of small special districts that collectively serve large urban areas. But Local Agency Formation Commissions can be fortified to more effectively facilitate prudent changes.
- ❑ **More vigorous review of public resources.** Some 195 independent enterprise districts have reserves greater than five times their 1996-97 gross revenue. But these resources are often not incorporated into community and statewide discussions about how to improve infrastructure or reduce the cost of living and doing business in California. Similarly, nearly 600 enterprise districts continue to receive more than \$400 million in property tax revenue, while many other districts providing the same services rely solely on fees. State and community leaders need to openly reconsider how these resources are being used.

To accomplish these reforms, special districts need to be more visible and Local Agency Formation Commissions need to become advocates for improvement. To challenge the status quo, policy-makers need a better understanding of the potential benefits of reorganizing special districts. State and community leaders need to know more about the assets held by special districts, and they must reassess the lingering reliance of some enterprise districts on property taxes.

Many of the Commission's recommendations for special districts should become standards for all governments – making themselves more understood and relevant to their constituents. The recommendations in this report concern independent special districts because that was the focus of the Commission's study – not because other local governments and state agencies are immune to inefficiency.

These recommendations are offered to state policy-makers for formal consideration and some would require state direction and support. But many of these practices could be voluntarily adopted by independent

special districts and Local Agency Formation Commissions working with civic and business leaders in their communities.

A fundamental question facing California is how it will be governed in the 21st Century. The government closest to the people is often times a special district. Sorting out the problems and the potential of these districts will help state and community leaders in what should be a continuous pursuit of improved services at lower costs. In that spirit the Commission finds and recommends the following:

Finding 1: Special districts are often invisible to the public and policy-makers, compromising oversight and accountability.

In contrast to general-purpose local governments, special districts often operate in relative obscurity, hidden from the scrutiny of the public they were created to serve. The accountability mechanisms that do exist – financial information filed with the State Controller and the electoral process – are often inadequate. Districts submit financial information to the State Controller that is not easily accessed or understood by the public or policy-makers.

Research conducted by the Commission found that in Sacramento and Contra Costa counties the electoral process for special districts is less vigorous than for city council elections. It found that fewer races were competitive, more seats were filled with appointments and fewer voters participated in special district elections than other local elections. Sacramento County did increase participation in special district elections when it consolidated those elections in even years – but not even that effort brought special district elections in line with city councils.

Equally important, the media, interest groups and active citizens who frequently observe the actions of city and county governments understandably do not participate at the same level in special district governance. The city manager of a small Southern California coastal city, speaking in support of a city takeover of a water district, compared an average turnout of 75 people at city council meetings to no citizen attendance at water district meetings.¹

For this and other reasons, when problems or abuses do occur, they often do not come to the attention of the public or policy-makers until they are egregious and the remedies drastic. In the controversy involving the Water Replenishment District of Southern California, officials from the cities served by the district were shocked to learn the size of the district's reserve funds that took several years to amass. Relationships

with other local governments, as well as broad citizen participation, would enhance the visibility and accountability of special districts.

Recommendation 1: The Governor and Legislature should enact legislation that would make special districts more visible and accountable. Specifically, the legislation should:

- ***Require special districts to actively make their activities visible to the public.*** To help the public – as citizens, consumers and voters – to participate effectively, independent special districts should annually develop and publicize the following information, stated in easily understood terms:
 - ✓ District mission and purpose
 - ✓ Summary financial information presented in a standard format and simple language, including reserve funds and their purpose
 - ✓ District policy on the accumulation and use of reserves
 - ✓ Plans for the future, including anticipated revenues, expenditures, reserves and trends in user rates
 - ✓ Per capita tax contributions of property owners
 - ✓ Performance and quality of service indicators
 - ✓ Board member benefits and compensation

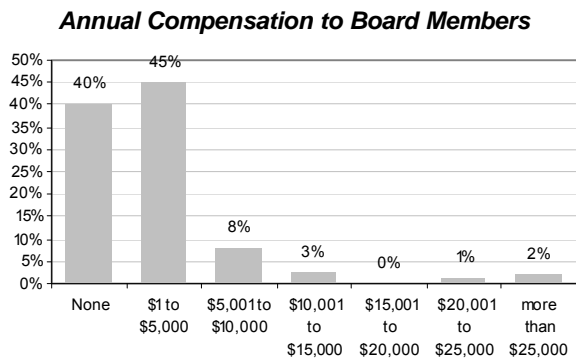
Financial information should be posted on Web sites, provided in property tax bills, customer billing statements, and be available from cities, counties and libraries. Districts should be required to publicly notice all meetings in local newspapers, invite coverage by local cable television and conduct annual mailings to district residents.

- ***Require special districts to submit information to other local governments.*** Independent special districts also should annually and publicly present financial information to county boards of supervisors and city councils, which represent the broader community of interests. Districts also should submit budgets and financial audits to their Local Agency Formation Commission, which could then determine which districts warrant closer scrutiny.
- ***Encourage special district elections to be held as part of even year general elections.*** To increase voter participation in special district elections, counties should be encouraged to consolidate special district elections in even-year general elections.

Finding 2: Local Agency Formation Commissions, by not aggressively scrutinizing the organization of special districts, have failed to promote the efficient and effective evolution of independent special districts.

The State created LAFCOs in counties and charged them with fostering the rational and orderly evolution of local government. It subsequently gave them the authority to initiate special district consolidations. But LAFCOs often lack the technical skills or political will to make change. LAFCO officials report that the commissions are often ineffective because they lack independence, clear direction from the State and funds to conduct studies. Another longstanding concern is that compensation paid to board members discourages them from giving up their seats in the name of efficiency. The Commission found evidence that this could be the case in some districts.

These problems are exemplified by California’s 24 health care districts that no longer operate hospitals. Having sold, leased or closed their hospitals, the districts endure. Nearly half of them pay meeting stipends or benefits to elected board members. But LAFCOs consistently fail to examine these districts to determine whether they should be eliminated.



Where consolidations have occurred, particularly in urbanizing communities, services have been improved and costs reduced. Water and sanitary districts in Orange County reduced administrative overhead by eliminating two general managers, cut the number of board members from 17 to five, improved customer service and integrated infrastructure as a result of consolidation. Over time, they expect to save \$1 million annually.

Following a decades-long trend toward a regional fire service, districts in Sacramento County merged to create an agency that will cover nearly 400 square miles and serve 600,000 people. They will save money through lower overhead costs, a reduction in the number of management positions, economies of scale in purchasing equipment and supplies, and a reduction in the number of elected officials.

The Little Hoover Commission believes that decisions about the form and function of independent special districts in California are best made locally. But it finds that LAFCOs often do not have the capacity or will to make informed and economically sound decisions, particularly regarding independent special districts.

Recommendation 2: The State should provide LAFCOs with the direction and resources necessary to make them a catalyst for the effective and efficient evolution of independent special districts. Specifically, the Governor and Legislature should:

- ❑ **Require periodic and specific reviews of independent special districts.** The State should require LAFCOs in urbanizing counties, in cooperation with special districts and other local governments, to periodically review services provided by special districts. The reviews should identify areas of duplication and overlap and assess whether services are being provided in the most efficient and cost-effective manner. Where duplication, overlap and inefficiency are identified, LAFCOs should be required to initiate a study. Specific triggers could be established, such as when the fundamental mission of a district changes or reserves exceed defined limits.
- ❑ **Enhance the independence of LAFCOs.** The State should encourage LAFCOs in urban counties to appoint their own executive officer and legal counsel, thereby establishing employment relationships free of the real and perceived conflicts that occur when county employees hold those positions.
- ❑ **Require shared funding of LAFCOs.** To increase the resources available to LAFCOs, enhance their independence and increase their effectiveness, the State should require counties, cities and special districts to jointly fund LAFCOs. Special districts should contribute whether or not they have opted to sit on a LAFCO.
- ❑ **Identify funds for studies.** The State should require special districts that are the subject of a required LAFCO study to fund the study. For financial hardship cases, the State should provide grants or loans, which could be repaid from savings accrued as a result of reorganizations.

Finding 3: Policy-makers and community leaders lack the analytical tools necessary to assess the benefits of consolidation, impeding their ability to advocate effectively for change and overcome the tenacity of the status quo.

Reliable information is needed to aggressively and assertively fuel the evolution and optimize the use of special districts. These tools are especially important as communities strive to efficiently provide housing and transportation in growing urban areas, concepts known as “smart growth.” Research is needed that will help policy-makers and community leaders know when consolidations will achieve improved efficiency and service and identify strategies for facilitating those consolidations. Policy-makers also need guidelines, best practices and

access to a cadre of experts who can provide technical assistance and training. Absent these resources, even if LAFCOs are independent and have the political will, resistance from board members and the momentum of the status quo will prevent the evolution of independent special districts.

The State can play an important role in building the competence necessary for effective and informed local decision-making. The California Policy Research Center (formerly the California Policy Seminar) was created at the University of California to inform California's policy-makers about the most pressing issues of the day. The resources of this center, or other private and public institutions like it, could fill the information void that in some communities works to prevent structural reforms.

Recommendation 3: To equip policy-makers and the public with the tools necessary to assess and guide the organization of independent special districts, the Governor and Legislature should establish a program at the California Policy Research Center, or similar institute, to do the following:

- ❑ ***Develop guidelines and protocols for special district consolidations.*** The consulting research center should conduct research to identify conditions when consolidation or reorganization of special districts will result in cost-savings, improved service and other benefits.
- ❑ ***Study the long-term outcomes of consolidations and reorganizations.*** The consulting research center should review and quantify the long-term outcomes of special district consolidations and reorganizations.
- ❑ ***Establish a cadre of trainers.*** The consulting research center should establish a cadre of experts to provide training and technical assistance to LAFCOs, enabling them to perform periodic reviews and analyze and facilitate special district consolidations. They could also be called to advise in instances where conflicts arise between special districts and their customers.
- ❑ ***Develop performance measures.*** The consulting research center, in cooperation with the California Association of Local Agency Formation Commissions, California Special Districts Association and Special Districts Institute, should develop and encourage special districts to establish and report performance measures as a means of building public understanding and support.

Finding 4: Hundreds of independent special districts have banked multi-million dollar reserves that are not well publicized and often not considered in regional or statewide infrastructure planning.

In 1996-97, the most recent year for which data is available from the State Controller, independent special districts reported \$19.4 billion in retained earnings and fund balances. Enterprise districts, which charge fees for their services, reported \$18.2 billion in retained earnings. Non-enterprise districts, which rely on property taxes, reported \$1.2 billion in fund balances. More than 600 districts reported reserves of \$1 million or more. More than 1,300 districts have reserves in excess of their gross annual revenue.² From a state perspective little is known about these funds, including how they are invested or the purposes for which they are earmarked. State law specifies that local government agencies are to make relatively conservative investments. But there is virtually no oversight by the State or other local governments of the investment policies and practices of special districts. And there are no standards guiding the size and use of reserve funds. These issues are of concern, as evidenced by pending legislation that would require all local governments to submit their investment portfolios to the California Debt Advisory Commission in the State Treasurer's Office.

The size of special district reserves raises a number of important policy issues.

- ✓ Special district reserves represent significant public resources. Many districts have good rationales for maintaining reserves at certain levels, including providing a cushion during lean years and permitting investment in infrastructure. But the size of the reserves and how they are invested are often not understood by community leaders and district customers.
- ✓ The State and local communities are grappling with the need to fund infrastructure that will contribute to California's continued prosperity. But the resources of special districts frequently are not considered in plans to meet these needs. The resources and capacities of special districts could play a larger role in planning and financing regional and statewide infrastructure.
- ✓ There are no guidelines for accumulating or using reserves and no oversight of the investment practices of special districts. Reserve and investment policies and practices could be improved through the establishment of guidelines and enhanced scrutiny.

A number of steps should be taken to help communities understand and make the best use of special districts and their assets.

Recommendation 4: The Governor and Legislature should enact policies that will ensure prudent management of special district reserve funds and incorporate these resources into regional and statewide infrastructure planning. Specifically, the State should require:

- **Districts to publicize their reserves.** Districts should be required to clearly identify and publicly report, in terms understandable to the public, the size and purpose of reserves and how they are invested. The information should be included in budgets and audited financial statements, highlighted on district Web sites, reported to boards of supervisors and city councils and sent to customers, as described in Recommendation 1. Special districts also should be required to adopt and publicize policies for the accumulation and use of reserves by the district.
- **Policy-makers to integrate enterprise district reserve information into infrastructure planning.** The services and assets of enterprise districts should be included in regional and statewide infrastructure planning. To this end, special districts should be required to coordinate their activities with other districts and general-purpose governments and to participate in the development of county general plans.
- **Guidelines for prudent reserves.** The Governor and Legislature should appoint a panel including experts in finance, management and government, and community representatives, to recommend guidelines for establishing and maintaining prudent reserves by special districts. The panel also should review the investment policies and practices of districts and determine if additional oversight is warranted.

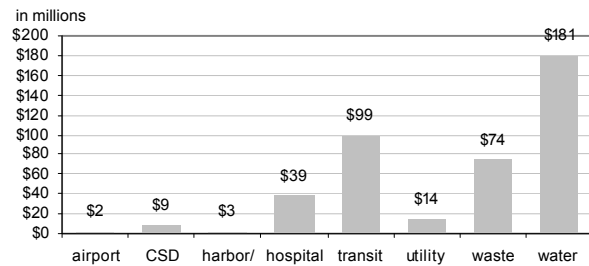
Finding 5: Property tax allocations to some enterprise districts create inequities among districts and distort the true costs of services. A significant portion of the property tax allocated to all enterprise districts subsidizes districts with the highest reserves.

Those enterprise districts that levied property taxes prior to the 1978 passage of Proposition 13 continue to receive property tax allocations. Those districts also charge customers fees for water, sewer and other services they provide. In 1996-97, independent enterprise districts received \$421 million in property tax allocations. Water districts, which generate the highest annual revenues and maintain the largest reserves of all special districts, received 38 percent of that amount, a total of \$161 million.

The allocation formulas may have made sense when they were implemented more than two decades ago. But over time the logic has faded. Significant policy questions are raised by the continuing practice of allocating property taxes to enterprise districts.

✓ Property taxes subsidize the cost of providing services in some districts. This practice allows some districts to rely on these revenues to keep rates low or provide a higher quality of services. Other districts offering similar services must rely solely on fees to cover those costs. The property tax subsidy also can exaggerate inequities among classes of ratepayers within a district.

Property Tax Allocated to Independent Enterprise Districts



Source: State Controller, 1996-97 Property Tax Data, on file.

✓ Some districts that continue to receive property tax revenues are among those that have the highest reserves. Meanwhile, non-enterprise districts such as parks and recreation and library districts have seen their revenues dwindle and their ability to provide services diminished.

✓ Taxpayers do not understand how their property taxes are allocated among the special districts serving them. And they do not know how these allocations affect their rates or quality of services, preventing them from providing feedback to district officials.

These issues should be explored in any discussion of property tax allocations to enterprise districts. Beyond the dollars involved, policy-makers and the public must understand the consequences of the current policy for taxpayers generally and for some customers specifically. They also need to understand consequences for districts that cannot charge fees and have seen their property tax revenues diminished.

Recommendation 5: Policy-makers should scrutinize the appropriateness of maintaining property tax allocations to enterprise districts. Among the alternatives:

❑ **Annually review the level of property tax support.** The Controller could annually report the property tax revenue distributed among enterprise districts with the largest reserves. With the assistance of the Legislative Analyst, and as part of the budget process, the Legislature could decide whether to continue or modify this allocation of property taxes.

- ❑ **Examine all allocations to enterprise districts.** The Legislature could appoint a task force to examine how individual enterprise districts use property tax revenues. The task force could identify districts that should continue to receive the revenues, those that should receive smaller allocations, and those that should no longer receive property tax revenue.
- ❑ **Require a state audit of some districts.** The Legislature could require the State Auditor to examine enterprise districts that receive property taxes and also have the highest reserves. The Legislature could then take specific action to reduce or eliminate the allocations to those districts without a strong rationale for tax funding.
- ❑ **Allow counties to reclaim and reallocate property tax revenues.** The Legislature could provide a mechanism for counties, following a public review process, to reclaim property tax revenues from enterprise districts and reallocate those funds to meet contemporary community needs and priorities.
- ❑ **Enhance public understanding of property tax allocations.** Property tax bills should identify for taxpayers the independent special districts that provide services to them, along with the tax allocation, reserves and other financial information about those districts.

Introduction

Californians support and receive services from thousands of special districts. But many Californians do not know what a special district is – let alone which ones serve them.

Special districts provide the most essential of services – water and electricity, fire and flood protection. They also provide amenities that contribute to communities and culture, such as parks and libraries. But because of their sheer numbers, typically narrow focus and low public profiles many districts operate beyond the awareness and scrutiny of their customers and policy-makers. Four retail water districts serve the 80,000 residents of the city of Lake Forest in Orange County. Confused by different rate structures and unable to identify their provider, they contact the city with their complaints.

The Little Hoover Commission has a broad mandate to investigate the operations of state government and its instrumentalities, and to make recommendations for improving service and lowering costs. Special districts, the most numerous of the State's agencies, usually capture the spotlight when individual cases become controversial. The Commission undertook this study amid allegations of abuse and mismanagement in some special districts that caught the attention of state policy-makers and the public. Because controversies usually involve independent special districts – districts governed by their own elected board – those were the focus of the Commission's review.

In previous studies, the Commission has looked at state programs that are administered within California communities. In many of these instances a state agency is charged with ensuring that State goals are met. The relationship between the State and its thousands of special districts is far less clear.

On one hand, the State has given Local Agency Formation Commissions the authority to initiate special district reorganizations. But special districts can muster considerable energy to resist change, particularly when the goal is to consolidate or eliminate obsolete districts. In that regard, the State did not give LAFCOs the independence, the guidance, the analytical tools or the resources needed to get the job done. Without state assistance, and in the absence of local leadership, the goals of the LAFCOs are seldom met. And while the State has crafted and implemented laws intended to limit the proliferation of special districts in favor of cities and counties, other statutes thwart that intent.

In initiating a study of special districts, the Commission saw an opportunity to illuminate an area that affects daily the lives of millions of Californians, and to offer recommendations for optimizing their use and guiding their evolution in the 21st Century. Specifically, the Commission asked the following questions:

- ❑ Are the activities and finances of independent special districts adequately scrutinized and understood by the communities they serve?
- ❑ Are Local Agency Formation Commissions effective catalysts for the evolution of special districts when economics, growth patterns or technologies warrant consolidation or dissolution?
- ❑ Is there a role for the State in promoting the improved operation and evolution of special districts? And if so, how should those goals be pursued?

As part of this study, the Commission held public hearings in June and August of 1999. A list of the witnesses is included in Appendix A. The Commission also consulted with special district managers and board members and individuals representing the interests of districts, cities, counties and Local Agency Formation Commissions. It reviewed the work of other groups that had studied or were reviewing state and local governance and finance issues, and talked to numerous individuals knowledgeable about the workings of local government.

To further inform its deliberations, the Commission conducted research in the following areas:

- ❑ ***Special district vs. city council elections.*** The Commission compared special district and city council elections in Sacramento and Contra Costa counties to assess the effectiveness of the electoral process as an accountability mechanism for special districts. Four measures were reviewed: the number of candidates running, contested vs. non-contested elections, incumbency patterns, and voter participation rates.
- ❑ ***Characteristics of LAFCOs.*** The Commission heard that with few exceptions, LAFCOs are ineffective in pursuing special district reorganizations. In-depth interviews were conducted with six LAFCO executive officers to better understand the characteristics of effective LAFCOs, identify barriers to consolidations and solicit additional recommendations for how the State could bolster their effectiveness.

- ❑ **Benefits and compensation to board members.** The Commission heard that board member benefits are often effective deterrents to consolidations or reorganizations. A random sample survey was administered to special districts statewide to determine benefits and compensation provided to board members, including stipends for meeting attendance, health care and life insurance. The California Special Districts Association assisted the Commission to develop and administer the survey and encouraged district participation.

- ❑ **Health care districts without hospitals.** Of the 74 health care districts in California, 24 no longer operate hospitals. The Commission asked those districts to describe how their missions have changed and whether they have considered dissolution. Financial audits and business plans also were requested. The Association of California Healthcare Districts supported the Commission's efforts by helping to develop the survey questionnaire and solicit district responses.

- ❑ **Special district reserves and property tax allocations.** The Commission heard that some special districts maintain excessive reserves and that property tax allocations to enterprise districts should be reviewed. Data were gathered to quantify reserves held by enterprise and non-enterprise special districts and property tax revenues received by enterprise districts.

Based on the information gathered, the Commission concluded that special districts play a vital role in the health and prosperity of California's communities. It also concluded that these districts could improve the services, play an even more important role in building the state's future, and evolve in ways to improve the quality and reduce the costs of service. These conclusions are detailed in five findings and recommendations.

Background

The mosaic of special districts reflects the way California developed and the ability of special districts to be tailored to community needs. When created, many districts were innovative solutions to public problems. And those that continue to evolve provide increasing value to Californians.

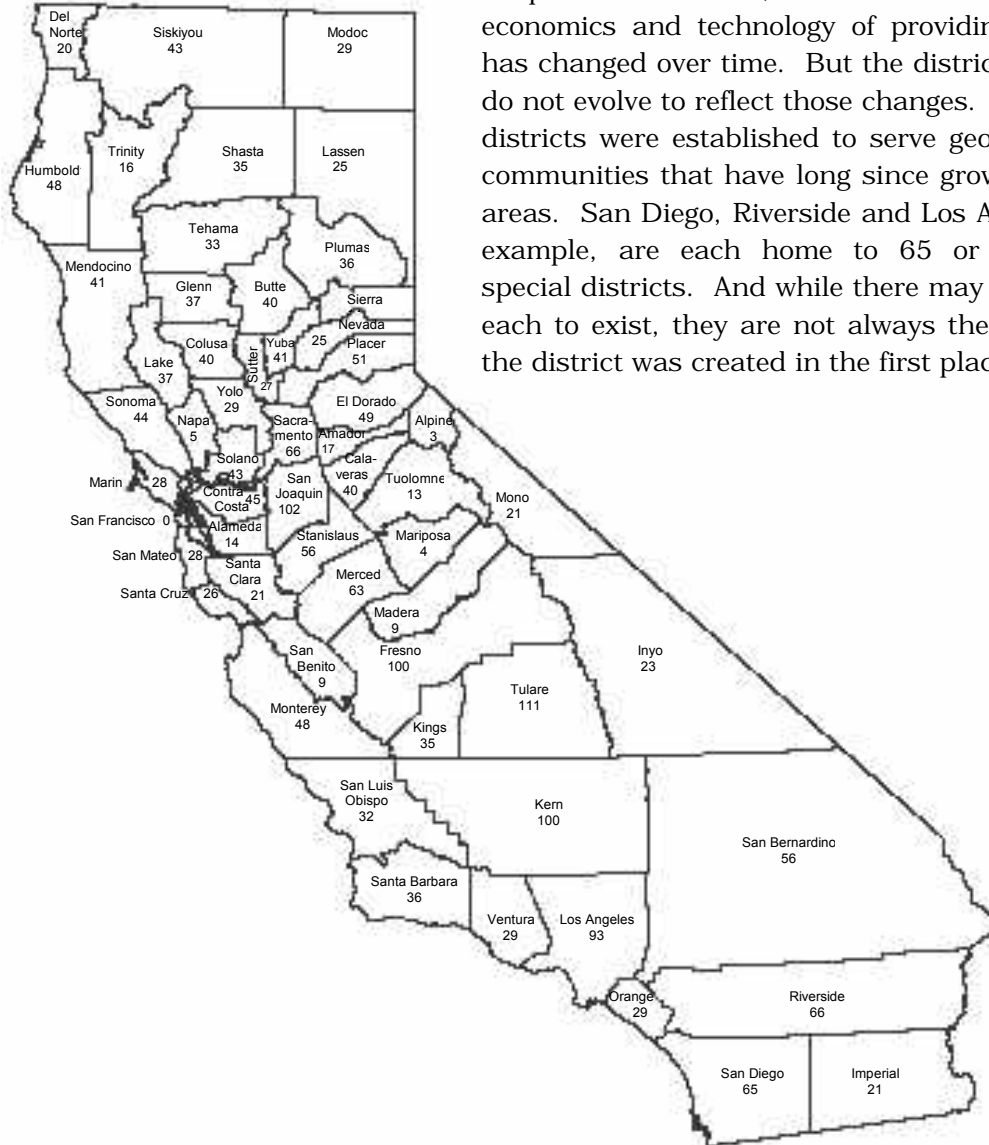
Prior to special districts, citizens in search of public services – particularly municipal services – formed cities or appealed to county supervisors to assume additional responsibilities. But as California developed, some service needs reached beyond the physical boundaries, the financial capacity, or the core competency of multipurpose local governments. The Legislature, through a number of general and special act laws, allowed for the creation of districts as agencies of the State to provide a local service.³

The first special districts in California were formed by farmers who wanted to use the power of government – principally eminent domain and the ability to efficiently bond for capital improvements – to develop irrigation projects. Empowered by the Wright Act of 1887, farmers in Stanislaus County formed the Turlock Irrigation District to capture and store Sierra runoff and deliver it to valley farms – creating the first special district in the state and displaying a powerful tool for meeting a public need.⁴

Early in the 1900s, dozens of water districts were formed to develop agricultural and urban water supplies – often reaching far beyond the borders of cities and counties they served. Most of the state’s 74 health care districts were formed between the late 1940s and early 1950s to address a statewide shortage of hospital beds. In the 1950s, the suburbanizing state was swept by a second wave of water district formation. And since much of the development was in unincorporated areas, districts also were created to provide for fire protection, road maintenance, parks and recreation, sewer treatment and waste disposal.

The purpose and size of special districts varies greatly. But most were formed for similar underlying reasons: to provide urban services outside of city limits, to provide regional services that transcend the limits of a single city, to provide services beyond the capacity of existing local governments, or to fill a gap in services between other governmental agencies.

**Number of Special Districts
in Each County**



The rationale for many special districts – the size and shape of the district, the demand for services, and the economics and technology of providing those services – has changed over time. But the districts themselves often do not evolve to reflect those changes. For instance, many districts were established to serve geographically distinct communities that have long since grown into large urban areas. San Diego, Riverside and Los Angeles counties, for example, are each home to 65 or more independent special districts. And while there may be good reasons for each to exist, they are not always the same reasons why the district was created in the first place.

Taxonomy of Special Districts

Some special districts provide one specialized service – managing a cemetery or a memorial hall, or operating a sewer treatment plant. Other districts provide multiple services, taking on the character of a full-fledged city; the Bear Valley Community Services District, for example, maintains roads, provides drinking water, hauls away garbage and provides police protection to a town in the Tehachapi Mountains.

They can be as large as the Metropolitan Water District of Southern California, serving more than 16 million people in six counties, or as small as the Halcumb Cemetery District in Shasta County, which patiently waits for the day it can serve its 5,000 mountain residents.

The State Controller’s office, which gathers financial data on special districts, puts the count at 4,787. That number includes 659 joint powers agencies and 233 public nonprofit corporations. The Controller’s data reveal an important element: that special districts can be defined and divided in different ways, and the policy issues that surface depend on which groups of special districts are being examined. Special districts are most often delineated by their legal authority, the services they provide, how they are governed and administered, and how they are funded.

By Statutory Authority

Special districts are authorized under either a principal act or a special act. Approximately 60 principal act statutes provide a framework for voters to create a particular type of district anywhere in the state. For example, Health and Safety Code sections 32000-32492 authorize and prescribe the powers of California health care districts: “A local hospital district may be organized, incorporated and managed, as provided in this division and may exercise the powers herein granted... .” Statutes provide for cemetery, road maintenance, fire protection, irrigation and resource conservation districts.

The Legislature also has created special act districts when it is persuaded that unique needs require a unique district. The Humboldt Bay Harbor Recreation and Conservation District and the Alameda County Flood Control and Water District are examples of the approximately 125 special act districts.⁵

By the Services They Provide

A common way of grouping special districts is by the services they provide. Water districts are the most numerous, followed by fire protection, community services, cemetery and memorial districts. There are 47 mosquito abatement districts and eight citrus pest districts.⁶

While water districts may be organized under one of a number of different statutes, they have long been politically united to pursue common goals of providing reliable water supplies to a growing population in a region with a Mediterranean climate. Similarly, there are

Independent Special Districts			
Air Pollution	7	Maintenance	23
Airport	9	Municipal Improvement	4
Cemetery/Memorial	279	Parking	3
Community Services	283	Pest Abatement	61
Drainage	28	Police Protection	3
Fire Protection	342	Recreation & Park	96
Flood	35	Reclamation	132
Garbage Disposal	1	Resource Conservation	92
Harbor & Port	12	Sanitary/Sanitation	117
Healthcare/Hospital	74	Separation of Grade	1
Highway Lighting	4	Utility	55
Library	14	Water	458

Source: State Controller, 1996-97 financial data, on file. Counts for districts that reported reserves and gross revenue information to the Controller. Does not include transit districts or 86 districts identified by the Controller as inactive. Health district count is from the Association of California Healthcare Districts.

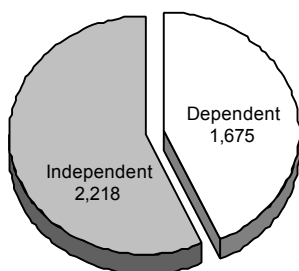
associations representing the interests of sanitation districts, recreation and park districts and port authorities.

By Their Governance

A major distinction among special districts is between dependent and independent districts. Dependent districts are subdivisions of another multipurpose local government; county boards of supervisors or city councils typically govern dependent districts. Independent districts are those with their own governing board, usually elected directly by voters.

A few agencies, like most cemetery districts, are governed by boards that are appointed by city councils or county boards of supervisors.

The Majority of Special Districts are Independent



Source: State Controller, 1996-97 data. Does not include JPAs or nonprofit corporations.

The Controller's Office reports that there are 1,771 dependent districts, including 76 joint powers agencies (JPAs) and 20 nonprofit corporations. According to the Controller, there are 3,016 independent districts, including 583 JPAs and 215 nonprofit corporations.⁷

Regardless of their governance structure, districts have many of the same governing powers as other local governments. They can enter into contracts, assume debt and levy taxes and assessments. And they can sue and be sued. But the governance structure can determine how districts operate, the visibility of their decisions and how they are held accountable to the public.

By Their Source of Funds

Another factor that determines the nature of districts is their source of revenue. Districts that finance their operations with fees for the services they provide are known as enterprise districts. Special districts that are funded through property taxes are known as non-enterprise districts.

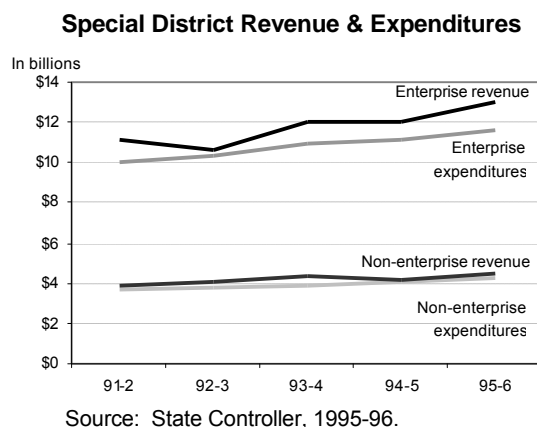
Enterprise districts typically have customers who consume goods or services: electricity, drinking or irrigation water and waste disposal. Some highly specialized agencies also can be enterprise districts, such as port districts. Fees are set by the governing board to recover the costs of providing services from the customers of those services.

Non-enterprise districts typically provide services that indirectly benefit the entire community, whether it is actually consumed or not – such as fire or flood protection, memorial hall and cemetery districts. The costs of these services are often recovered through property taxes.

Some districts are hybrids – collecting fees and providing enterprise services, while also fulfilling non-enterprise functions that are funded

through taxes. In 1996-97 districts reported enterprise activities generating \$13.4 billion dollars in revenue. Non-enterprise districts reported \$4.6 billion in revenue.⁸

As the chart shows, enterprise districts received and spent significantly more public funds than non-enterprise districts. The chart also provides the first glimpse of one issue concerning enterprise districts in particular – that revenue consistently exceeds expenditures, providing the opportunity for enterprise districts to establish reserves.



The State’s Role: Financial Reporting

As separate government agencies, virtually all special districts are designed to be accountable directly to the people who elect their leaders – whether those leaders are city council members or county supervisors who occasionally wear the hat of special district board members or whether those directors serve on independent boards.

The State plays a nominal role in gathering and reporting financial information that is intended to aid in this accountability. Regardless of type or size, all districts are required to report their financial transactions to the State Controller.⁹ By law, the State Controller annually compiles and publishes these transactions in the *Special Districts Annual Report*.¹⁰ The information reported by the Controller is in most cases not independently verified, because most districts have not completed their audits before the deadline set by the Controller. The Controller’s staff performs a “desk review” of the information submitted by districts, focusing on “consistency, reasonableness and format.” The Controller does not have oversight or audit responsibilities and the Controller’s report does not assess the performance or the fiscal health of the districts.

Local Agency Formation Commissions

Concerned about the evolution of local government, the Legislature in 1963 passed the Knox-Nisbet Act, which created a Local Agency Formation Commission (LAFCO) in every county, except the city-county of San Francisco. The act charged LAFCOs with the following:

- ✓ Regulate the formation and boundaries of cities and most special districts.
- ✓ Discourage urban sprawl.

- ✓ Promote logical growth.

The Legislature later revised the procedures for changing boundaries of local governments with the District Reorganization Act of 1967 and the Municipal Reorganization Act of 1977. In 1985, the laws governing local boundary changes were consolidated into the Cortese-Knox Local Government Reorganization Act.

In 1993, the Legislature and the Governor enacted AB 1335 (Gotch), an amendment to Cortese-Knox that gave LAFCOs the authority to initiate boundary change proposals for special districts. The law allows LAFCOs to initiate consolidations, dissolutions, and mergers and create subsidiary districts if the proposals would:

- ✓ Cost the same or less than alternatives.
- ✓ Promote public access and accountability.
- ✓ Be consistent with the recommendations of a LAFCO study.
- ✓ Be discussed at a public meeting within each district that is affected.

In the Cortese-Knox Act, the Legislature stated a bias toward general purpose government:

The Legislature finds and declares that a single governmental agency, rather than several limited purpose agencies, is in many cases better able to assess and be accountable for community service needs and financial resources and, therefore, is the best mechanism for establishing community service priorities.¹¹

The Legislature also intended that LAFCOs proactively push the evolution of special districts. For reasons explored in this report, LAFCOs are often ineffective in this regard. Between 1994, when AB 1335 was implemented, and 1997, only one LAFCO-initiated proposal resulted in a special district reorganization.

The Legislature as Super-LAFCO

In the absence of LAFCO-initiated reorganizations, the Legislature occasionally has acted as a “super-LAFCO” and attempted to force special district reorganizations.

- In 1995, in the wake of the Orange County bankruptcy, then-Assembly Speaker Curt Pringle became aware of the amount of money that special districts had in the failing county investment pool. He also learned that 57 elected officials were serving 32,000 people in the Dana Point area of Orange County. He introduced

legislation to consolidate 25 water and sanitary districts in the county. The legislative efforts, while unsuccessful, put pressure on district officials to merge or be merged.¹²

- ❑ In the same year, then-Senator Bill Lockyer introduced legislation to combine a sanitary district and water district in Alameda County into a single agency. Lockyer withdrew the bill, but not until a study had been conducted that showed that minor cost savings would be offset by higher short-term operational expenses and potentially higher compensation and benefits. Since that time, however, the two districts have developed a joint reclamation master plan to study the feasibility of using recycled water, coordinate employee training to reduce costs, and are exploring the joint use of facilities for some of their operations.¹³
- ❑ In 1995, Senator Polanco considered a proposal to reorganize three water districts in Los Angeles County. However, legislation was not introduced on this subject, as the end of the legislative session was approaching and staff anticipated some objections to the proposal.¹⁴

While none of these measures succeeded, they are evidence that the evolution of special districts is not always smooth and rational.

The Policy Debate

Periodically some policy-makers have expressed concern about the proliferation and fragmentation of local governments, including special districts. In their eyes, California’s 58 counties, 474 cities and more than 3,800 special districts are evidence of an uncoordinated, unwieldy and complex system of local government.

In the wake of Proposition 13 in 1978, there was particular concern that more cities and special districts would form to capture locally generated revenue. Similarly, there were concerns that fiscally strapped counties and cities might encourage the creation of special districts to shift service obligations to separate agencies. The evidence, however, does not support this “conventional wisdom.”

Local Governments per 100,000 Population: California Compared to the Rest of the United States				
	Counties	Cities	Special Districts	School Districts
1992				
California	0.19	1.49	9.05	3.49
Other 49 States	1.33	8.39	12.83	5.95
1977				
California	0.26	1.85	9.96	4.96
Other 49 States	1.51	9.35	12.02	7.12

Source: Paul G. Lewis, *Deep Roots: Local Government Structure in California*, Public Policy Institute of California, 1998.

Paul G. Lewis, author of *Deep Roots: Local Government Structure in California*, found that the number of special districts has increased only gradually since the 1970s.¹⁵ Other researchers have found that the total number of districts has changed little – less than 3 percent – since the passage of Proposition 13. The greatest growth has been in the number

of county service areas and joint powers agencies – governments created by governments. If it were not for the growth in those categories, the total number of special districts would have actually dropped nearly 8 percent since Proposition 13 was enacted.¹⁶

Still, there is concern that as communities have developed, the underlying patchwork of special district governments has become unnecessarily redundant, inefficient and unaccountable. Reform advocates argue that many special districts – particularly in urban areas – could be consolidated to reduce duplication and capture economies of scale. In urban areas, districts often provide the same services provided by cities and counties and overlap one another, occasionally creating conflicts and competition. The large numbers of districts make it hard for the public to understand who provides what services and to assess their performance. The narrow focus and low public profiles of many districts diminish the chances that policy-makers and the public will actively monitor the activity of those districts.

Officials with special districts assert that they are an efficient means of providing local public services. They contend special district government is responsive and accountable – through direct elections of board members, open meetings, financial reporting requirements, audits and reviews by county grand juries.

At the same time, election results and academic research show that the public often prefers the government closest to them. Even when presented with more efficient and effective options, the public will often opt to maintain the government that they know, trust and believe can be more responsive to their needs.

These tensions persist in many communities throughout the state, seldom rising to the top of political agendas until particular controversies or scandals put a spotlight on problems. To better understand the issues of visibility, accountability and the evolution of special districts, the Commission reviewed three individual case studies. Several key policy issues emerged from these case studies that guided the Commission's research and informed its conclusions:

1. Water Replenishment District of Southern California

The controversy involving the Water Replenishment District of Southern California (WRD) contributed to the Commission's decision to conduct this study. The Commission examined the WRD to learn more about the larger policy issues of governance, efficiency and accountability that are raised among special district governments in other locales.

Established in 1959, the WRD provides groundwater for 3.5 million residents in 43 cities in southern Los Angeles County. A five-member board, elected by geographical division, governs the district. Prior to 1991, the WRD shared an administrative staff of three with the Central Basin and West Basin municipal water districts, which provide supplemental water to many of the same cities served by the WRD. The WRD broke away from the West Basin and Central Basin districts in 1991 and expanded its staff and the scope of its activities.

In 1998, the district came under fire from a number of the cities it serves for its water rates, contract bidding practices, the size of its reserve, and for allegedly violating the State's open meeting laws. Dissatisfied with the district's response to their concerns, the cities of Artesia, Downey, Lakewood, Norwalk, Pico Rivera, Santa Fe Springs, Signal Hill and Cerritos filed four lawsuits against the district and its directors. Policy issues raised by this case are pertinent to other special districts, including:

- ❑ **Obscure and unaccountable.** Independent special districts are often criticized as being invisible and unaccountable to the public. Well-managed districts publicize their activities and solicit ideas from customers. Other districts work anonymously and beyond scrutiny until a scandal ensues.

Cities served by the WRD assert the district conducts its business behind closed doors and in violation of the State's open meeting laws, discussing and acting on matters not appropriately noticed. One tangible consequence was fees set far greater than the cost of providing the service, which resulted in the accumulation of a large cash reserve.

- ❑ **Duplication and Inefficiency.** Duplication and inefficiency are common criticisms of special districts. The Commission heard that the WRD is unnecessarily duplicating functions performed by other districts. Several witnesses told the Commission that consolidation, particularly of water and sewer districts in urban areas, results in improved service, infrastructure and efficiency.

2. Sacramento County Fire Districts

As the Commission began its study, the American River and Sacramento County fire protection districts were negotiating a merger for the second time in recent years. Earlier merger talks fell apart over concerns by the Sacramento County fire district about workers' compensation and retirement plans and the elimination of elected board positions. Subsequently, three new directors were elected to the Sacramento

County fire board. In June 1999, the new Sacramento County board and American River board voted to renew efforts to merge the two districts that serve 600,000 residents in northern and eastern Sacramento County and a small portion of Placer County.

Representatives from the two districts negotiated several issues: the boundaries for board member districts, composition of the new board, labor issues, and the effect of reorganization on tax revenue.

In October 1999 the districts filed a petition with the county LAFCO to merge. LAFCO and the County Board of Supervisors approved the measure, which will become effective in December 2000. Combining the two districts is expected to save \$500,000 in administrative costs and reduce response times. One fire chief position and five elected director positions will be eliminated. Policy issues raised by this case study include:

- ❑ ***Understanding the benefits of consolidation.*** In spite of their disagreements, officials with both fire districts agreed that reorganization would improve service and reduce costs. But how to credibly calculate the savings that can be expected from mergers – which are essential facts in overcoming the parochial interests of the status quo – is a problem in many similar situations.
- ❑ ***Dependent vs. independent LAFCOs.*** Sacramento County has had a large number of fire protection and other special districts that have been slow to merge even when it makes economic sense. One factor in the slow evolution of the districts is the county's Local Agency Formation Commission. The county LAFCO is staffed part-time by county employees with many other responsibilities, reducing its effectiveness as a catalyst for change.
- ❑ ***Overcoming parochial interests.*** An issue in the districts' reorganization proposals was the resistance of directors to support a merger that would reduce the number of elected positions. This issue is sometimes voiced as reducing democratic representation. But this problem has been solved elsewhere by "grand-fathering" incumbents onto the new board and phasing the surplus seats out over time, which is an indication that some of the concern is about the continued participation of incumbents rather than representation over the long-term.

3. Orange County Water Districts

In 1993, South Coast Water District was a small water district that realized that to be more efficient it had to be bigger. At the time,

neighboring districts were not interested in a reorganization and there was no political support for consolidating districts.

Following the Orange County bankruptcy, the number of small districts in the county – and the large reserves they had invested in the failing county fund – increased political interest in consolidation. The City of Dana Point applied to take over the South Coast Water, Capistrano Beach Water and Dana Point Sanitary districts. The districts, in turn, each filed alternative consolidation applications. The Orange County LAFCO agreed that consolidating the agencies would increase accountability and improve service. A study funded by the districts concluded that the South Coast Water District was the best provider in Dana Point, and recommended that the smaller districts be merged into it. The LAFCO agreed.

The consolidation eliminated 15 elected board positions. Two general manager positions were eliminated through retirements. The consolidation agreement mandated that all employees keep their jobs and that reductions in staff occur through attrition.

The City of Dana Point, however, remains convinced that citizens would have been better served had the city taken over the services. The city manager believes that the decision was made on political grounds rather than factual ones, asserting the districts hired consultants and public relations specialists who “worked the LAFCO staff, board and public.” He claims the benefits promised by the consolidation have not materialized.¹⁷

The consolidation of water and sanitary districts in the Dana Point area of Orange County provided the Commission with important insight on two issues:

- ❑ **Local government turf issues.** This case exemplifies the potential for turf issues to become barriers to consolidation. Elected officials from separate local government agencies often claim to represent the same constituents, with animosity between special districts and cities widespread.
- ❑ **Independent vs. dependent LAFCOs.** In contrast to Sacramento County, the LAFCO in Orange County has an independent staff and budget. Reform advocates argue that independent LAFCOs have the time, resources and develop the skills necessary to analyze consolidation alternatives and facilitate the negotiations that result in reorganizations.

Recent Reform Efforts

In 1997, the Legislature enacted AB 1484 (Hertzberg), establishing the Commission on Governance for the 21st Century. The Commission was charged with reviewing and making recommendations for reforms to governance in California. Specifically, it was charged with examining the Cortese-Knox Local Government Reorganization Act of 1985 and Local Agency Formation Commissions governed by the Act.

Having a broader mandate and aware that the Little Hoover Commission was reviewing special districts, the commission did not address specifically the governance, accountability and efficiency of special districts. It did review other issues related to special districts and made, among others, the following recommendations that are relevant to this study:

- ✓ That the Cortese-Knox Act be amended to declare that single purpose agencies have a legitimate role in local governance, while recognizing that multi-purpose agencies may be the best mechanism for service provision, particularly in urban areas.
- ✓ That LAFCOs be neutral, independent and provide balanced representation for counties, cities and special districts.
- ✓ That special districts be given the automatic option to select two LAFCO members.
- ✓ That special districts not be required to give up their right to exercise their latent powers as a condition of LAFCO membership.¹⁸

In its final report, *Growth Within Bounds*, the Commission on Governance for the 21st Century made additional recommendations for strengthening LAFCO powers and increasing public involvement in government.¹⁹

The Little Hoover Commission conducted its study within the context of the long history of debate over special districts. It understood quickly that while the size and purpose of special districts may change over time, the districts are sure to remain an integral part of the local government landscape. For those reasons, it focused on the visibility, accountability and appropriate evolution of independent districts.

Toward Visibility and Accountability

Finding 1: Special districts are often invisible to the public and policy-makers, compromising oversight and accountability.

Most independent special districts are single purpose and provide one service, such as water, sanitation or fire protection. Narrow in scope and given little consideration until a problem occurs, these districts rarely evoke public scrutiny. Much of the public may not even realize that they are indeed governments. The traditional oversight and accountability mechanisms – the electoral process, public meetings and financial reporting – have not been effective in promoting the kind of rigorous examination required of democratic institutions. To increase their visibility and accountability, special districts should be required to aggressively publicize information about their finances and activities to policy-makers and the public.

Existing Accountability Mechanisms

Independent special districts are local governments with their own elected boards, subject to mechanisms designed to hold them accountable to the public and policy-makers, including:

- ***The electoral process.*** Most special district board members are elected by division or at-large, typically for four-year terms. Like other elected officials, they are subject to removal from office if voters become disenchanted with their policies or performance. There are some exceptions: county boards of supervisors, for example, appoint memorial and cemetery district board members. Also, small districts often do not have enough candidates for a contested election or have no candidates at all. In either case, appointments become the responsibility of the county supervisors.
- ***Sunshine laws.*** Like all local governments, special districts are required to conform to the Ralph M. Brown Act, the State's open and public meeting law, and to make minutes of their meetings publicly available. Districts also must comply with the Public Records Act.
- ***Financial audits.*** Districts annually adopt budgets and programs at open and public meetings, and file their budgets with county auditors. They are required to have annual or biennial independent audits. In some cases, county auditors conduct audits; elsewhere, independent audit firms perform the audits.

- ❑ **State Controller reports.** Special districts are required to annually report their financial transactions to the State Controller, who compiles and publishes the information in the *Special Districts Annual Report*. Districts also submit copies of their financial audits to the State Controller. The Controller's function is primarily ministerial, including a desk review of the information, focusing on "consistency, reasonableness and format." The Controller does not have oversight or audit responsibilities that would help to assess the performance of special districts or hold them accountable for fiscal decisions.

Occasionally, the activities of a special district have raised enough concern that a review by the State Auditor has been undertaken, as was recently the case with the Water Replenishment District of Southern California. The activities of special districts can also be subject to review by local grand juries.

Challenges to Effective Oversight

The formation of a special district is a fundamentally democratic action – the creation of a government by a community of people. But the traditional democratic means of providing oversight are not adequate.

Special districts seldom generate much public interest because of the singular and generally non-controversial nature of their activities. As a result, the mechanisms for oversight and accountability – the electoral process, the public venue and financial reporting – are often ineffective. Advocates of multiple governments tout the efficacy of these mechanisms in ensuring accountability and contend that any lack of public participation signals satisfaction, but the evidence shows otherwise.

- ❑ **The electoral process is not rigorous enough.** Researcher Nancy Burns found in *Formation of American Local Government: Private Values in Public Institutions* that few citizens are aware of and participate in special district government. Citing an earlier study, she reports that following their formation, special districts usually have a miniscule number of voters participating in elections, with involvement of 2 to 5 percent of the electorate regarded as an unusually high turnout.²⁰

To gauge the adequacy of the electoral process in special district elections, the Commission studied election results in Sacramento and Contra Costa counties for the years 1983 through 1998.²¹ The research compared the rigor of the electoral process in city council elections to that in special district elections by reviewing voter

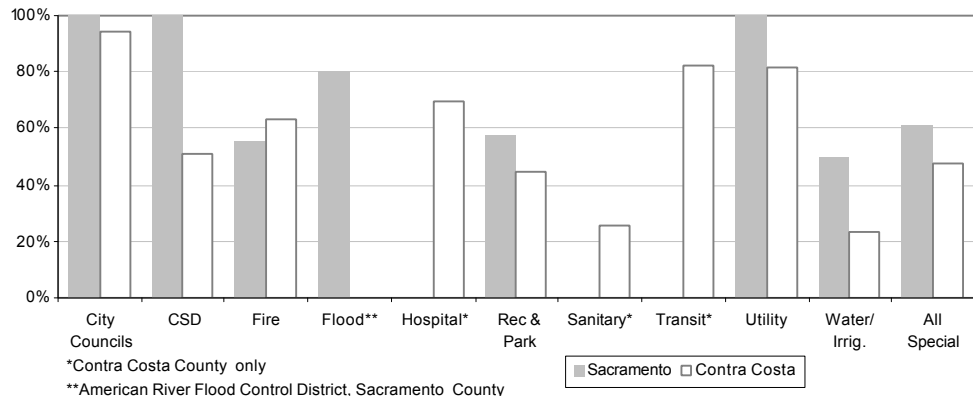
participation, incumbency patterns and contested elections. The Commission found differences between special district and city council elections in four areas: the number of candidates running, seats filled through contested elections, incumbency rates and voter participation.

Independent Special Districts in Sacramento & Contra Costa Counties in 1998	
Sacramento	Contra Costa
<ul style="list-style-type: none"> 3 Community Services (CSD) 11 Fire 1 Flood – American River Flood Control 10 Recreation & Park (Rec & Park) 4 Resource Conservation 1 Utility – Sacramento Municipal (SMUD) provides electricity 9 Water or Irrigation (Water/Irrig.) 3 Landowner Water – not included in election data 	<ul style="list-style-type: none"> 4 Community Services (CSD) 3 Fire 3 Health/Hospital 6 Municipal Advisory Council or Municipal Improvement (MAC) 5 Recreation & Park or Regional Park (Rec & Park) 1 Resource Conservation 8 Sanitary 2 Transit (also serve neighboring counties) 1 Utility – East Bay Municipal (EBMUD) provides water and sewer 5 Water or Irrigation (Water/Irrig.)
<p>Sources: Sacramento LAFCO, Directory of Service Providers, Nov. 1998. Contra Costa Registrar of Voters, electionspossible, on file.</p>	

1. Contested Elections. Special district board members may either win a contested election, run uncontested (in which case they are appointed by the county board of supervisors), or be appointed by the board of supervisors if not enough candidates filed for the available seats. The Commission found that fewer candidates ran for special district seats than ran for city council seats. In addition, while city councils consistently had enough candidates to hold elections, special districts frequently did not.

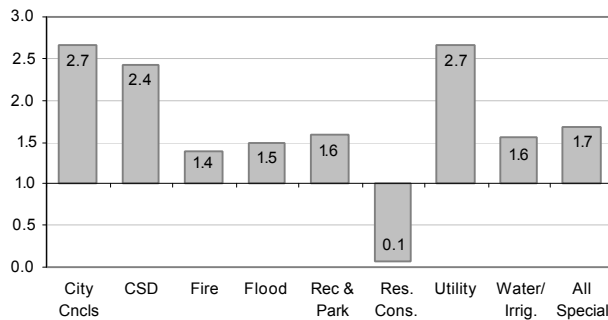
The chart on the following page depicts the percentage of seats that were filled through contested elections between 1990 and 1998. In Sacramento County, all city council, utility district (Sacramento Municipal Utility District – SMUD) and community services district (CSD) seats were filled through contested elections. Fire, flood (American River Flood Control District), park and recreation, resource conservation, and water and irrigation district seats were filled by a combination of contested elections, appointed uncontested candidates, and appointments. In Contra Costa County, all types of districts and city councils had at least one seat filled by appointment. In both Sacramento and Contra Costa counties, all seats on resource conservation district boards were filled by appointees.

Seats Filled Through Contested Elections
1990-98, Sacramento & Contra Costa Counties



2. Candidate participation. Overall, there were more candidates per seat for city council races than special district elections in Sacramento.²² The differences were particularly striking in fire, flood, resource conservation, and water and irrigation districts. On average, candidates in these districts had a greater than two in three chance of winning. In contrast, the average city council candidate was only half as likely to win.

Candidates per Seat
Sacramento County, 1983-1998



1 candidate per seat = unopposed election
Less than 1 per seat = at least 1 appointment made

Resource conservation districts, which were scheduled to elect 12 board members between 1983 and 1998, did not hold a single contested election, and only one candidate filed.

As the chart on the left illustrates, more candidates filed for each available seat on a city council (2.7) than for each special district vacancy (1.7) in Sacramento County. In community services districts (CSDs) and the Sacramento Municipal Utility District (SMUD), which are high-profile districts, more than two candidates filed per vacancy. Other special districts, however, ranged from 1.6 to 0.1 candidates per seat, which means that so few candidates filed that all seats were filled by appointment.

3. Incumbency patterns. A slightly higher percentage of special district seats are contested and won by incumbents in both Sacramento and Contra Costa counties than their city council counterparts. The variation between counties, however, was greater than the differences between special districts and city councils. Incumbents ran for and won a greater percentage of seats in Sacramento than in Contra Costa.

In Sacramento County contested elections, incumbents won 48 percent of the special district seats, compared to 44 percent of the city council vacancies. Similarly, Contra Costa County special district incumbents won 30 percent of the contested seats, while city council incumbents won 23 percent of the contested seats.

Special district board members are also much more likely to begin their stints on special district boards as appointees. Subsequently, they may run for re-election or simply be reappointed to the board. If they face a contest for re-election, these board members have the advantage of incumbency, although the voters did not originally elect them. In Sacramento County, between 1983 and 1998, 36 percent of fire district incumbents (27 people), 33 percent of recreation and park district incumbents (17 people), and 43 percent of water and irrigation district incumbents (20 people) began their board careers as appointees.

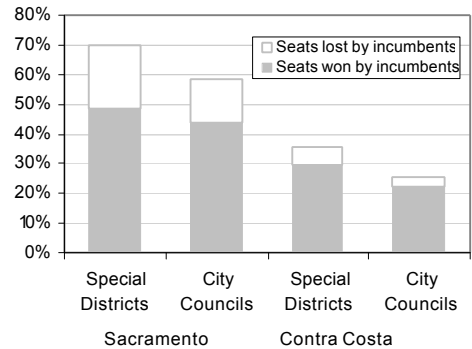
4. Voter participation. The Commission found lower levels of voter participation in Sacramento County special district elections, as compared to city council elections.²³

In the 1990 to 1998 Sacramento County general elections, there were 18 city council and 233 special district elections.²⁴ During that period, voters selected 41 city council seats and 439 seats on special district boards. To determine participation, the Commission compared the number of votes cast to the number of votes that could have been cast if all registered voters voted for all of the seats available. On average, registered voters cast 55 percent of their allowed city council votes and 45 percent of their special district votes.²⁵

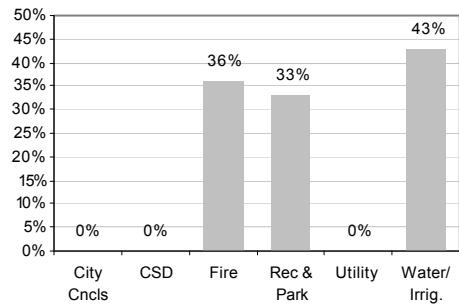
Sacramento has made an effort to increase voter participation in special district elections. Prior to 1988, many special districts held their elections in odd-numbered years. Voter turnout is typically much lower for odd-year elections, which lack the statewide issues to draw voter interest. City council elections between 1983 and 1987, for example, averaged 47 percent voter participation.

Incumbency Patterns

Seats Contested By Incumbents 1990-1996

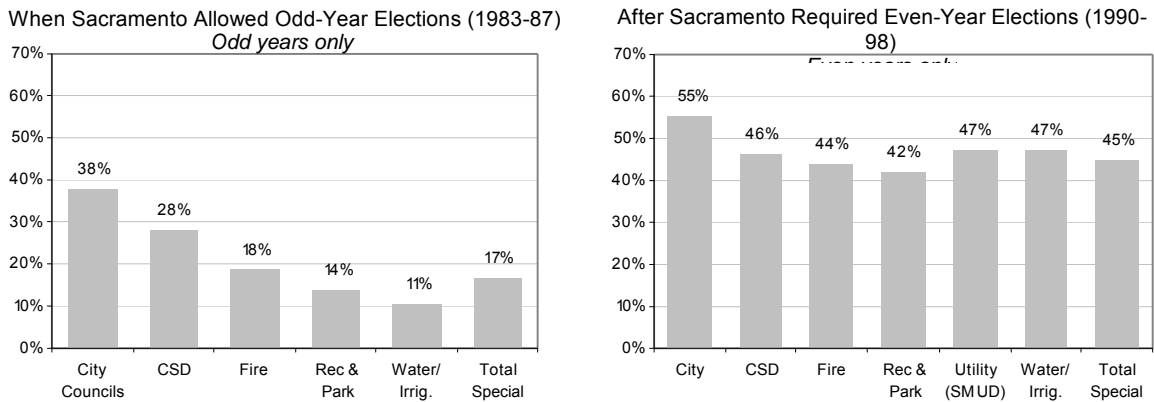


Incumbents Beginning As Appointees Sacramento County, 1983-1998



For odd-year elections alone, city councils averaged a 38 percent voter participation rate. Water and irrigation districts averaged an 11 percent participation rate, and fire districts averaged 18 percent.²⁶ The rate of participation in local elections increased significantly in 1988, when all city council and special district elections were placed on the general election ballot in even years. The data, however, also show that special district elections still do not receive the same level of participation as city council elections.

Average Voter Participation



- ❑ **Open meetings are not enough.** Designed as the venue for public scrutiny of public agency activities, the public process as practiced by special districts is largely ineffective. The Brown Act, in effect, requires that people come to the government, not that government comes to the people. But the people generally do not go to special district government, either because they are unaware of its existence and activities, or because it is inconvenient.

Today, many businesses and larger government agencies recognize and take advantage of the opportunities presented by technology to provide better customer service. “Brick and mortar” operations of the

past are now on-line. Many special districts, on the other hand, do not maintain a presence on the Internet. When they do, they often fail to provide information necessary to facilitate rigorous public scrutiny of the district’s policies and performance, or to invite input electronically from customers unable or unwilling to attend public meetings.

Public Meetings on the Internet

Some cities, like Santa Monica, provide live video streaming of their city council meetings on the Internet. Others are also posting the video on their Web sites. These practices allow citizens to view a public meeting they are interested in from their work site or home, or at times they find convenient.

Many districts contacted by the Commission reported practicing the most minimal of public notice by posting meetings and agendas only at

district headquarters – locations rarely frequented by members of the public. Most do not routinely use newspapers, cable television or radio to make their activities known to their customers.

Californians by and large do not have an easy, one-stop way to determine which districts serve them, and when and where those districts meet. The Internet is one effective way for citizens to find out detailed information tailored to their communities. In simple applications, citizens can find out the time and place of meetings. But increasingly public meetings are being “broadcast” on the Internet to anyone interested in participating.

Many districts hold meetings at times convenient for the staff and elected officials, but that preclude attendance by citizens faced daily with the pressures of balancing family, work, school and other demands of contemporary life.

- **Financial reporting is inadequate.** For financial reporting to be useful to the public and policy-makers, it must be easy to get, easy to understand and easy to respond to. Currently, district financial reporting meets none of these criteria.

Prepared according to principles and standards developed by and for professionals, district financial information is difficult for persons lacking training in public finance to understand. The Controller’s report, *Special Districts Annual Report*, is prepared with largely unaudited information from districts and is two years old when it is made available. Distributed to the Governor, Legislature, special districts, libraries and county auditors, it is of little utility for community leaders and local policy-makers interested in examining special districts.

Budgets and audits submitted to county auditor controllers are public documents. County auditors may review budgets to ensure that they balance, or that districts have “done the math” correctly. In some counties, monthly reports are generated for the districts’ use. The budgets are not provided to the public or policy-makers. Audits are typically given a cursory review to ensure that they are prepared in accordance with established standards, and are then filed away. Absent a controversy, these documents are unlikely to ever be viewed

Public Notice is Inadequate

During the course of its study, the Commission used a newspaper clipping service to obtain articles from across the state that contained special district news. Of the hundreds of articles that crossed the Commission’s desk, few provided notices of district board meetings, pertinent district financial information or reference to a Web site for more information.

Riverside County Special District Meeting Times

	Daytime	Evening
Community Services	1	6
Health*	2	1
Recreation & Park	1	3
Resource Conservation	6	1
Sanitary	1	1
Water/Irrigation	15	10

*A fourth health district meets only once a year.

by policy-makers or the public – who are mostly unaware that the reports exist or do not know how to obtain them.

Districts also are not required to submit financial information to city or county elected officials or Local Agency Formation Commissions, which represent the broader community interests. As a result, district financial information is largely meaningless as a tool to evaluate the effectiveness and efficiency of services provided by districts, or to make comparisons with neighboring districts or services provided through a city or county.

Making Finances and Activities Known

Among the attributes of special district governments are the ability to provide specialized services desired by the residents of a given area, governance by an elected body close to and responsible to the voters, and a lack of conflicting policy issues. These very characteristics, however, also give rise to the lack of visibility and accountability for which special districts are criticized.

Long concerned about these shortcomings, policy-makers have attempted to address the challenges to good government presented by the obscurity of special districts. Historically, efforts to make local government better understood, efficient and accountable have focused on changing government, not making it more visible. As described in the

American River Fire Protection District

Some districts, including the American River Fire Protection District in Sacramento County, have taken it upon themselves to aggressively publicize their activities and solicit public input.

Increasing Public Awareness

- ✓ Regular newsletters.
- ✓ Well-advertised Web site.
- ✓ Media encouraged to attend all meetings.
- ✓ Meetings aired on cable TV.
- ✓ Regular radio and newspaper coverage.
- ✓ Public Saturday strategic planning meetings.
- ✓ Evening board meetings.

In 1998, the district formed a citizen’s task force and charged it with reviewing long-term strategies and addressing issues regarding the fiscal concerns of the district. The task force expanded its charge, examining issues of public awareness and involvement. It concluded that district residents were “woefully uninformed” about the operations of the district. The task force encouraged the board to provide increased opportunities for district residents to work closely with the board and district staff and to survey public attitudes toward the district on a regular basis. It recommended a “sustained and imaginative” public information and education campaign that would include advertisement of the existence of the district’s Web site and encourage its use as a method of

obtaining public feedback. The district subsequently implemented a number of other strategies to increase public awareness and participation. The district reports it has received a tremendous amount of positive feedback from the public, particularly for televising its meetings.

background and Finding 2, the goal of most of these efforts has been a reduction in the number of local governments.

But even if policy-makers are successful in limiting or reducing special districts, they promise to remain an important fact of California life. The State could play an important role by addressing the persistent concerns about their lack of visibility and accountability.

The California Society of Municipal Finance Officers recognizes the importance of public awareness and understanding of the financial activities of cities and provides incentives for cities through its annual *Excellence in Public Communications* awards. Several cities have found innovative and effective ways to inform the public about their budget processes. These cities have made an effort to describe their budgets in language that the average citizen can understand, and to provide budgetary information in an easily accessible, reader-friendly format. They make use of graphs and formatting to summarize information and highlight major programs and savings. Short flyers and newsletter-style pieces are mailed to residents, providing them with basic information that is not intimidating. Several cities also provide budget information on their Web sites.

The examples provided by the American River Fire District and other local governments show opportunities to take government to the public and to raise the visibility and accountability of all special districts. Reforms in three areas could improve the electoral process, the public process and make financial reporting more effective:

- ❑ **Information to the public.** Public awareness of and participation in special district government – including the electoral process – could be increased if districts took advantage of all available means to publicize their activities and invite public participation. All districts could maintain Web sites that provide information on their mission, purpose, activities and finances. Widely advertised interactive Web sites could invite public input 24 hours a day, seven days a week, reducing the reliance on public meetings to provide public

San Diego Citizen's Budget

The City of San Diego presents a four-volume budget. Volume 1, titled the "Citizen's Budget," includes a "Citizen's Guide to the Budget" that walks the reader through each section of the budget, using sample graphs and charts from departmental budget pages. The Citizen's Guide also describes the allocation and budget processes and defines city fund types. The Citizen's Budget provides summaries of city revenues – including revenue carried over from the previous year – expenditures, capital improvements, number of city employees per thousand residents, and other financial information. The full budget provides detailed information on departmental revenue and expenditures and lists the outcomes of selected performance measures. All four volumes of the budget are available on the city's Web site. The Web site also provides information on community budget forums and offers an opportunity for citizens to comment on the budget.

San Diego's Citizen's Budget can be accessed at: www.ci.san-diego.ca.us/budget.

accountability. And Web sites could be linked to those of cities, counties and Local Agency Formation Commissions. County and Local Agency Formation Commission Web sites could permit citizens to enter their zip code and learn which districts serve them. Districts could also inform the public through cable television, local newspapers and radio, newsletters, property tax bills and bills for service.

- **Information to local policy-makers.** Special district visibility and accountability would be enhanced, as would opportunities for more effective regional planning, if policy-makers in larger local government agencies understood the state of special district finances and activities. Special districts could annually present budgets, audited financial statements and future plans to boards of supervisors, city councils and Local Agency Formation Commissions. Detailed information on district reserves, including district policies on the accumulation and use of reserves, should be provided. So informed, local policy-makers could provide the oversight needed to prevent occasional but costly controversies like that of the Water Replenishment District of Southern California.

- **Information to state policy-makers.** Special district financial and activity information is needed by state policy-makers charged with developing and enacting policies that guide the evolution of government, define the state-local relationship and determine how infrastructure and services will be provided. State policy-makers, armed with information about district finances, could assess the solvency of districts, their ability to provide critical services, and the appropriateness of their reserve policies and practices.

To be useful, financial information should be provided in standard, uniform and easily understood formats. Summary financial documents should foster comparability, accountability and utility. Sources of revenues, expenditures and services provided should be identified, as should reserve funds and their purposes.

Summary

The debate about special districts is often about which ones can be consolidated or eliminated. The Commission believes the first step should be making all independent special districts more visible – improving the electoral process, the public process and financial reporting. Visibility could become the norm rather than the exception. For citizens and community leaders to provide the necessary oversight, they need the relevant information.

Recommendation 1: The Governor and Legislature should enact legislation that would make special districts more visible and accountable. Specifically, the legislation should:

- ❑ **Require special districts to actively make their activities visible to the public.** To help the public – as citizens, consumers and voters – to participate effectively, independent special districts should annually develop and publicize the following information, stated in easily understood terms:
 - ✓ District mission and purpose
 - ✓ Summary financial information presented in a standard format and simple language, including reserve funds and their purpose
 - ✓ District policy on the accumulation and use of reserves
 - ✓ Plans for the future, including anticipated revenues, expenditures, reserves and trends in user rates
 - ✓ Per capita tax contributions of property owners
 - ✓ Performance and quality of service indicators
 - ✓ Board member benefits and compensation

Financial information should be posted on Web sites, provided in property tax bills, customer billing statements, and be available from cities, counties and libraries. Districts should be required to publicly notice all meetings in local newspapers, invite coverage by local cable television and conduct annual mailings to district residents.

- ❑ **Require special districts to submit information to other local governments.** Independent special districts also should annually and publicly present financial information to county boards of supervisors and city councils, which represent the broader community of interests. Districts also should submit budgets and financial audits to their Local Agency Formation Commission, which could then determine which districts warrant closer scrutiny.
- ❑ **Encourage special district elections to be held as part of even year general elections.** To increase voter participation in special district elections, counties should be encouraged to consolidate special district elections in even-year general elections.

Strengthening LAFCOs

Finding 2: Local Agency Formation Commissions, by not aggressively scrutinizing the organization of special districts, have failed to promote the efficient and effective evolution of local government.

Local Agency Formation Commissions were created in response to the rapid and haphazard development of cities and special districts in the years following World War II. LAFCOs, charged with promoting the rational and orderly evolution of local government, were specifically empowered in 1994 to initiate special district reorganizations. But despite the intent of the Legislature, LAFCOs have failed to effectively guide the evolution of special districts. As a result, districts formed in a different time to meet different needs survive today – even if they are no longer the most effective service provider or the reason for their formation has ceased to exist. If LAFCOs are to be aggressive in scrutinizing the organization of special districts, they need a mandate and resources.

“Watchdog” Agents of the State

LAFCOs were established to function as “watchdog” agencies with local appointees. They can initiate special district reorganizations if they conduct a study that finds the reorganization would cost the same or less than alternatives, and would promote public access and accountability. LAFCOs are responsible for the cost of studies they initiate, unless the entities involved agree to contribute to cover the costs.

Most LAFCOs have five commissioners: two county supervisors, two city council members and a public member. The exceptions are those commissions dubbed the “Big Four” – Los Angeles, Sacramento, San Diego and Santa Clara – which have specific statutory provisions for membership. Several small counties also have different configurations. In 1993, AB 1335 (Gotch) required LAFCOs to add two special district members if a majority of a county’s independent special districts asked for representation. Currently, special districts have seats on 25 LAFCOs (44 percent).²⁷

LAFCOs are described as dependent or independent, depending on whether their staffs are considered employees of the county or the commission. Of the 57

A LAFCO Executive Officer’s “Other Hats”

The Sacramento County LAFCO executive officer also administers the county’s Community Development and Neighborhood Assistance Agency, serves as the Agricultural Commissioner/Sealer of Weights and Measures, and oversees the following county functions: Airports, Animal Care and Regulation, Cooperative Agricultural Extension, Environmental Management, Environmental Review and Assessment, Planning and Community Development, and Parks, Recreation and Open Space.

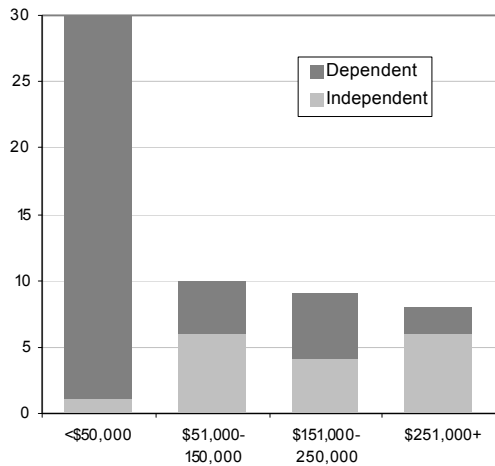


LAFCOs, 40 of them (70 percent) are dependent.²⁸ They have executive officers and staff who are county employees who typically allocate a percentage of their time to LAFCO work. They may also administer and oversee numerous other county functions. For example, in Sacramento County the executive officer is a county employee who devotes approximately 10 percent of his time to LAFCO duties. Independent LAFCOs appoint their own executive officers and legal counsel, who serve at the pleasure of the commission.

State law requires counties to fund LAFCOs and provide them with equipment, supplies and office quarters. County boards of supervisors allocate funds to LAFCOs based on commission estimates of the amount that will be needed in the following fiscal year, prior year funding and other criteria. LAFCOs also can charge fees for processing boundary changes.

In 1998-99, California counties budgeted \$7,170,570 for LAFCOs, with wide variations among counties. A survey by the California Commission on Governance for the 21st Century found that independent LAFCOs have larger budgets and recovered higher proportions of their costs through fees than did their dependent counterparts.

LAFCO Budget Ranges



Source: Commission on Local Governance for the 21st Century, Appendix G.

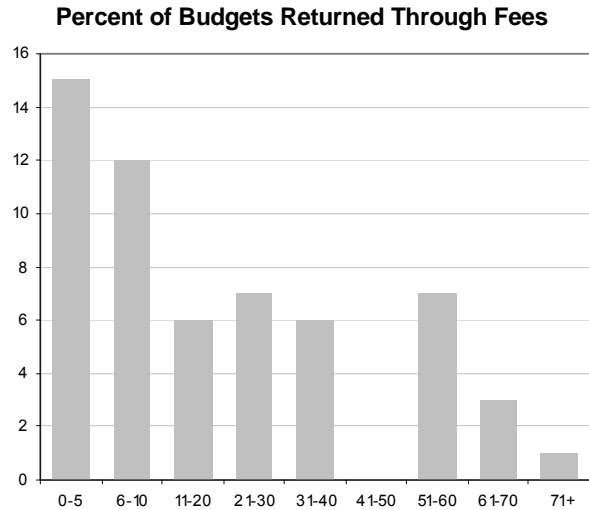
Thirty commissions have budgets of less than \$50,000. All of these are county-dependent LAFCOs, except Lake County. Ten LAFCOs have budgets between \$51,000 and \$150,000. Six of these are independent commissions and four are dependent on county staff. Nine LAFCOs have budgets between \$151,000 and \$250,000. Five of these commissions are dependent and four are independent. Eight LAFCOs have adopted budgets of more that \$250,000. Six of these are independent and two are dependent.²⁹

The Commission on Local Governance for the 21st Century also found that of the \$7,170,570 budgeted for LAFCOs statewide, 22 percent is returned to the

counties through fees collected by LAFCOs. Fees as a percentage of their budgets vary widely among dependent LAFCOs. They range from 5 percent to 75 percent, with a mean of 20 percent. Among independent LAFCOs, fees recovered ranged from 5 percent to 66 percent, with a mean of 26 percent. Independent LAFCOs recovered about \$1.2 million, or 70 percent of the total amount recovered throughout the state.

Barriers to Reorganization

The law gives LAFCOs the authority to initiate special district reorganizations. However, since the implementation of AB 1335, LAFCOs have generally failed to pursue special district reorganizations.



Source: Commission on Governance for the 21st Century, Appendix G.

A 1996 survey by the California Association of Local Agency Formation Commissions (CALAFCO), found that 18 of the 67 special district reorganization studies undertaken since the implementation of AB 1335 had been initiated by LAFCOs. Only one LAFCO-initiated proposal had actually resulted in the elimination of a special district.

The Senate Local Government Committee conducted a hearing in January 1997 in response to concerns that AB 1335 had not spurred special district consolidations. The committee concluded that only one LAFCO had taken advantage of its power to initiate special district reorganizations.

The Little Hoover Commission conducted in-depth interviews with six LAFCO executive officers to assess the ability and willingness of LAFCOs to initiate reorganizations, and to better understand the barriers to reorganizations. Interviews were conducted with LAFCO officials from Contra Costa, Fresno, Orange, Stanislaus, Riverside and Yolo counties. They represent rural, urban and urbanizing counties and are located in northern, central and southern parts of the State. Three are dependent and three are independent LAFCOs. The interviews reinforced testimony the Commission heard in public hearings.

The six counties involved in the interviews collectively have 311 independent special districts and 198 dependent special districts.³⁰ While all of the counties have experienced significant development, few

changes have been made in the structure of special district government. Since 1994:

- ✓ Two of the LAFCOs had each initiated one reorganization involving independent special districts. One effort involved an inactive fire district in Yolo County and the other involved the merger of a water district with a city in Orange County. Both proposals received LAFCO approval.
- ✓ One LAFCO initiated a reorganization of six Community Service Areas (CSAs), dependent districts governed by the Contra Costa County Board of Supervisors. The districts were considered inactive and the proposal to dissolve them was approved.
- ✓ In all, 22 special district reorganizations were submitted to the six LAFCOs. Of the 22, the LAFCOs approved 16, denied three and three were withdrawn.

In interviews and testimony to the Commission, the staff of county LAFCOs identified five barriers to the effective evolution of special districts:

The State could establish clear criteria to make it easier to consolidate and dissolve districts.

1. **Permissive and vague state policy.** Given the controversies inherent to reorganizations, LAFCO staff said they do not have clear statutory language to back up their efforts to push for the evolution of special districts. They emphasized that while the policy intends for LAFCOs to be proactive, it fails to provide criteria or guidelines for when reorganizations should be considered. The Stanislaus County LAFCO executive officer said: “The State could establish clear criteria to make it easier to consolidate and dissolve districts...”³¹
2. **Lack of independence.** The independence of LAFCO staff is a persistent issue that has not been adequately resolved. The Commission – and others researching this issue – have consistently heard that when staff is employed directly by the LAFCO they can work independently and objectively toward the goals of the LAFCO, rather than the goals of the county. This issue was described as particularly problematic in urbanizing counties where opportunities for reorganization are greatest. Two examples demonstrate the problem:
 - ✓ California Association of Local Agency Formation Commission officials described a county where the LAFCO staff is given a recommendation on a proposal by the county administrator and told to write a report to support it. The county employed this

tactic, it was explained, because it did not want to take on any more controversy or address tough issues about governance.

- ✓ CALAFCO officials also described LAFCOs where the county administrator or planning director performs the duties of the LAFCO executive officer. In these “strange” relationships, the executive officers’ primary loyalty is to their employers, not the commissions, and the commissions recognize that the executive officers do not really report to them.

At the same time, the workload in rural counties often does not justify the cost of full-time, independent staff. The Commission on Governance for the 21st Century found that many LAFCOs with low or no activity only meet as needed. For example, at the time of its survey, Del Norte LAFCO had not met in 18 months, Amador had not met in 12 months, Mariposa had not met in 24 months and Sierra had not met in 36 months. Nearly one-third of all LAFCOs meet three or fewer times per year.³²

3. **Inadequate funding.** LAFCOs report that they do not have the resources necessary to aggressively pursue special district reorganizations – even if they had the political will. LAFCOs must have the staff or pay consultants to examine potential reorganizations and facilitate the public review process. The Riverside County LAFCO executive director told the Commission: “The Riverside LAFCO does not have the staff or resources to undertake the types of studies needed, or to engage in protracted battles... Even though the Palm Desert consolidation was a ‘no brainer,’ the Palm Desert board fought it.”³³

The financial burden for LAFCOs falls overwhelmingly on counties; cities and special districts do not share in the fiscal responsibility. If funding were shared, LAFCO officers said the costs of the required studies are still a deterrent to pursuing reorganization opportunities. CALAFCO reports that consolidation studies cost between \$25,000 and \$50,000, depending on the number of agencies and the complexity of the issues.

**As LAFCOs Become Involved,
Public Disclosure is Needed**

The Fair Political Practices Commission has declared that groups advocating for and against secession from Los Angeles should be required to disclose who is funding their campaigns.

In contrast to ballot initiative proposals or candidate elections, campaigns to change the boundaries of local governments are not subject to financial disclosure requirements until after a county LAFCO has reviewed the proposal and the issue has qualified for the ballot.

The heated controversy over the secession of the San Fernando Valley from Los Angeles has generated concerns about this “loophole” in the law as large sums of money are expended to influence the Local Agency Formation Commission.

While the FPPC agreed that disclosure should be required, it disagreed on the specifics of how groups would disclose campaign finance information. Reforms to address the issue are contained in pending legislation, which would implement recommendations from the Commission on Governance for the 21st Century. Specifically, the bill would require that contributions to influence a reorganization proposal be disclosed and reported in the same manner as local initiative measures.

4. **The structure of LAFCOs.** LAFCOs are comprised of elected city, county and special district officials, who when they sit as LAFCO directors are expected to scrutinize and possibly eliminate the positions held by other elected officials. As such, they are subject to local political pressure to preserve the status quo.

LAFCO staff told the Commission that in exploring reorganizations, the benefits of consolidation are often difficult to quantify and wide public support is hard to obtain. Coupled with the inevitable and often formidable opposition from the entities affected, commissions succumb to narrow politics rather than the broader public interest. Many believe that without a mandate from the State, LAFCOs will never aggressively seek to consolidate and eliminate districts. One former LAFCO staff member described it as LAFCOs' need for a "beard to hide behind."

5. **Benefits and compensation to elected officials.** The benefits and compensation that independent special district members receive deters them from supporting reorganizations that would eliminate their positions, according to several LAFCO staffers.

Special Districts Survey

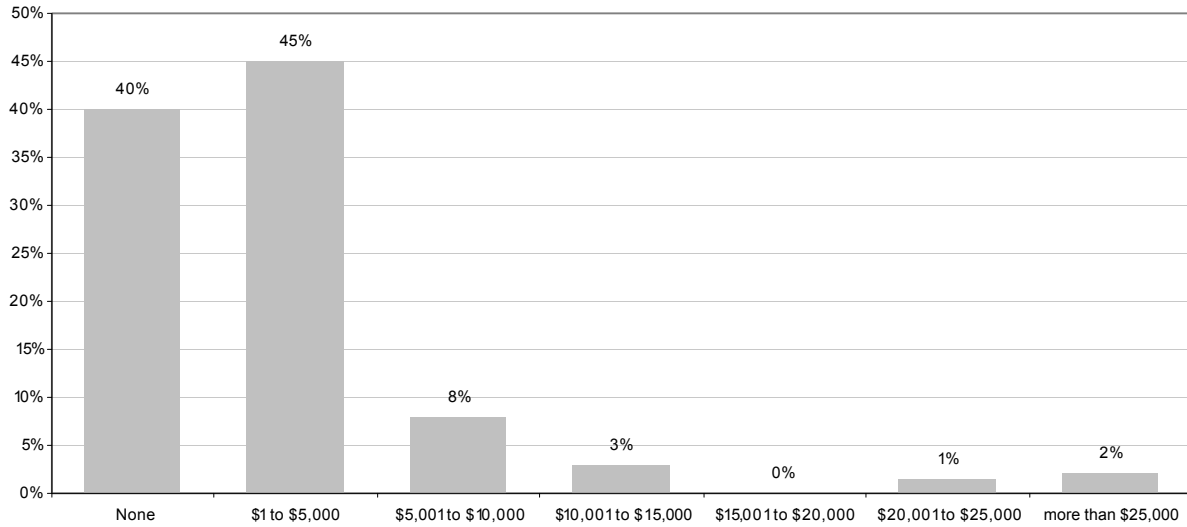
Surveys were sent to a random sample of 513 of the total 1,839 special districts in the California Special Districts Association database, stratified by district type and geographical area. 258 responses were received, resulting in a 14 percent sample. The Commission obtained at least a 10 percent sample for each type of special district. The survey form can be found in Appendix B.

The Commission, with the assistance of the California Special Districts Association (CSDA), surveyed independent special districts to quantify the benefits and compensation that districts provide elected officials and to assess from the perspective of the districts the role that benefits may play in discouraging reorganizations.

The survey revealed that most special districts compensate their board members at a minimal level or not at all – the majority of board members receive less than \$5,000 annually. The chart on the following page displays the distribution of compensation among board members.

As shown in the table opposite, the most common form of compensation is a meeting or monthly stipend. A significant number of districts also provide health and life insurance benefits. Most districts that provide health benefits to board members also extend them to spouses, and a few extend these benefits to former board members. Other forms of compensation include retirement benefits, workers' compensation, and car allowances. The majority of districts also pay for board members to attend conferences or classes.

Board Members Who Receive Benefits and Compensation
Percentage of Board Members by Annual Value



Board Member Compensation
By District and Benefit Type

	Stipends (Payment per Meeting)						Confer- ences %	Health Benefits %	Life Insurance %	Sample Total	
	%	min	max	mean	median	mode				#	#
Airport	50%	\$100	\$100	\$100	\$100	\$100	67%	33%	0%	6	9
Cemetery/ Memorial	38%	\$10	\$80	\$49	\$50	\$50	52%	7%	7%	29	228
CSD	43%	**\$6	\$100	\$63	\$50	\$100	43%	0%	0%	37	286
Fire	29%	\$20	\$100	\$62	\$75	\$75	58%	13%	6%	31	294
Harbor & Port	20%	*\$300	\$300	\$300	\$300	\$300	80%	40%	20%	5	18
Health	47%	\$75	\$100	\$98	\$100	\$100	83%	33%	10%	30	56
Library	0%	-	-	-	-	-	43%	0%	0%	7	9
Pest Cont.	83%	\$25	\$100	\$49	\$49	\$50	75%	8%	8%	12	59
Park & Rec	50%	\$50	\$100	\$90	\$100	\$100	80%	0%	0%	10	88
Pollution	100%	\$100	\$100	\$100	\$100	\$100	67%	0%	0%	3	4
Reclamation	67%	\$40	\$175	\$103	\$100	\$100	44%	0%	0%	9	96
Resource Conservation	^0%	-	-	-	-	-	80%	0%	0%	5	114
Sanitary	100%	\$25	\$100	\$87	\$100	\$100	69%	31%	23%	13	78
Utility	80%	\$20	^^\$463	\$62	-	-	60%	40%	20%	10	55
Water	78%	\$25	\$229	\$108	\$100	\$100	73%	33%	16%	49	441

NOTE: Some districts pay their board members monthly stipends. These have been converted to per meeting figures based on the average number of board meetings per month.

*One district pays each director \$600 per month. Directors meet twice a month.

**\$25 yearly stipend.

^One district pays \$15 for mileage.

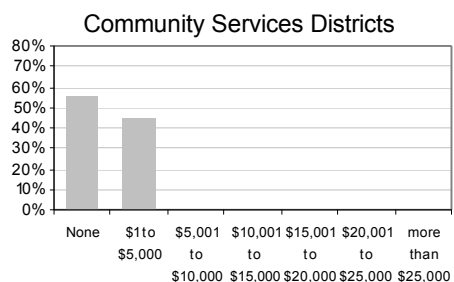
^^One district pays its directors \$926 per month. Directors meet twice a month.

In its analysis, the Commission looked specifically at community services districts (CSDs), fire, health, park and recreation, sanitary/sanitation and water districts. Overall, 56 percent of these districts provide meeting stipends or monthly compensation to their board members, 20 percent provide health insurance, and 9 percent provide life insurance. None of the community services or park and recreation districts surveyed reported providing health or life insurance. Sixty-six percent of the districts reported that they cover the cost to send directors to conferences and seminars.

The survey results also revealed significant differences among the types of districts when it comes to benefits and compensation. Here is a look at the benefits and compensation paid to board members of five different types of districts:³⁴

Community Services Districts

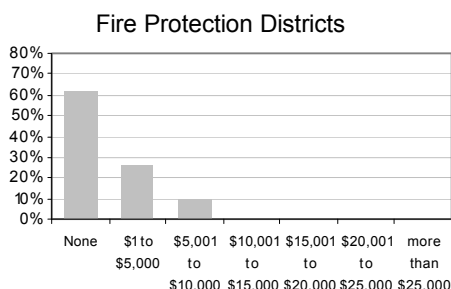
Annual Compensation Per Board Member



In the Commission's sample, no community services district provided its board members with more than \$5,000 in compensation in 1999. The majority (56%) do not provide any compensation, and none of the districts provide health or life insurance benefits.

Fourteen percent of the community services districts spent more than \$1,000 per director in 1999. The full range of compensation went from a high of \$4,480 per board member (Bear Valley) to a low of \$25 per board member (Westridge).

Fire Protection Districts



The majority of fire districts do not provide compensation to their board members, according to the survey. Of the 32 percent that do provide compensation, no district spends more than \$10,000 annually on each board member. Twenty-nine percent of the districts provide meeting or monthly stipends, 16 percent provide health benefits, and 6 percent provide life insurance benefits.

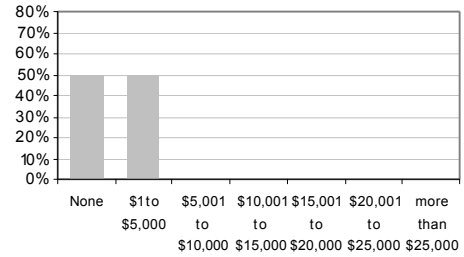
District expenditures on all forms of compensation vary widely. In 1999, fire district expenditures per board member covered the following ranges:

	Maximum	Minimum
Stipend	\$1,245 Half Moon Bay	\$300 Industrial
Health Benefits	\$5,032 Linda	\$3,024 Menlo Park
Life Insurance	\$132 Mammoth Lakes	\$65 Sacramento Co.

Park & Recreation Districts

Half of the park and recreation districts surveyed provide annual compensation – in the amount of \$5,000 or less per board member. None of these districts provide health or life insurance benefits. Meeting compensation ranges from \$510 (Arden Manor) to \$4,740 (Conejo).

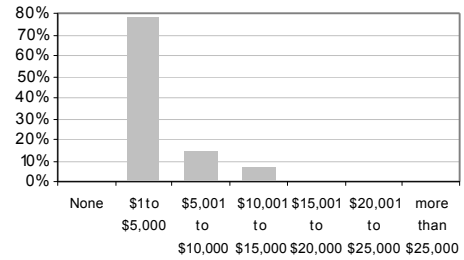
**Compensation Per Board Member
Park & Recreation Districts**



Sanitary Districts

All of the sanitary districts in the Commission’s sample provide compensation – 78 percent spent \$5,000 or less per board member in 1999. In addition to a stipend, 31 percent provide health and 23 percent provide life insurance benefits.

Sanitary Districts



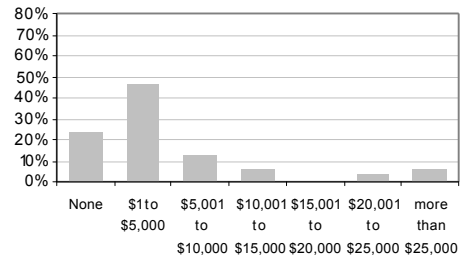
District expenditures on stipends and health benefits vary widely. In 1999, sanitary district expenditures per board member covered the following ranges:

	Maximum	Minimum
Stipend	\$7,120 West County	\$480 San Andreas
Health Benefits	\$8,412 Truckee	\$828 Carmel Area
Life Insurance	\$190 Napa	\$125 Midway City

Water Districts

The majority of water districts provide their board members with annual compensation of \$5,000 or less – and 22 percent do not provide compensation. In addition to meeting or monthly stipends, 33 percent provide health insurance and 16 percent provide life insurance.

Water Districts



A small number of districts provide board members with large compensation packages. Of all the districts responding to the Commission’s survey, the only districts that reported spending in excess of \$25,000 per director were water districts: Central Basin, Irvine Ranch, and West Basin.

Districts with similar revenues also provided vastly different benefits packages. Marin Municipal Water District, for instance, provided each board member with \$4,200 for meeting attendance in 1999. Board members did not receive health, life insurance, or other benefits. Central Basin Municipal Water District,

in contrast, provided each director with annual compensation and benefits worth \$39,800 – including a meeting stipend, health and life insurance benefits, and a monthly car allowance. The two districts reported similar gross revenues in 1996-97 – \$40.3 million and \$54.5 million respectively.

District expenditures on all forms of compensation vary widely. In 1999, water district expenditures per board member covered the following ranges:

	Maximum	Minimum
Stipend	\$29,270 Central Basin	\$225 Bella Vista
Health Benefits	\$6,837 Central Basin	\$180 Rainbow
Life Insurance	\$8,750 Irvine Ranch	\$21 Rainbow

Most districts responding to the Commission’s survey said that in their experience benefits and compensation had not been a deterrent to consolidation. Most of those districts, however, had not been involved in a reorganization. On the other hand, the general manager of the South Coast Water District, which has been involved in consolidation efforts since 1976, said that compensation and benefits, including health and life insurance, have created concerns for directors considering consolidation.³⁵

A source that asked to remain anonymous told the Commission that a proposed merger of the Los Alisos Water District with the Irvine Ranch Water District was stalled by board member resistance that involved benefits and compensation. To overcome the opposition and close the deal, Irvine Ranch agreed to provide the five outgoing Los Alisos board members with the following: their current maximum allowable meeting stipend (10 meetings a month at \$165 per meeting, or \$1,650 per month) for three years; and the same benefit package as is afforded paid employees, including health, dental, retirement and life insurance. Once the proposal is filed with LAFCO, the terms of the agreement will be public.³⁶

I believe that providing full time benefits for a part-time job has prevented some directors from looking objectively at consolidation due to fear of losing their seat.

Another survey respondent representing a fire district wrote: “I believe that providing full-time benefits for a part-time job has prevented some directors from looking objectively at consolidation due to fear of losing their seat.”³⁷

Many districts reported modest compensation packages that seemed unlikely to be an obstacle to reorganization. In others, however, meeting compensation can amount to thousands of dollars of

additional income per year. In addition, directors and sometimes their spouses stand to lose life insurance and health benefits if their board seat is eliminated. In these cases, there appears to be merit to the assertions by some LAFCO staff and special district officials that compensation levels discourage directors from supporting reorganization efforts.

In some cases, the economical reorganization of special districts is thwarted by all five barriers: vague state policy, a dependence of LAFCOs on county staff and resources, inadequate funding for studies, structure of LAFCOs, and benefits and compensation to board members.

Making LAFCOs More Effective

Over the years, several strategies have been considered by policy-makers to address the failure of LAFCOs to actively pursue special district reorganizations, and to make government more easily understood, efficient and accountable. Proposals have included replacing LAFCOs with something else, replacing special districts with something else, and legislation to force special districts to reorganize.

- ❑ ***Regional planning agencies.*** Lawmakers mandated regional planning agencies when legislation authorizing LAFCOs to initiate special district reorganizations failed to provide the needed impetus. Some lawmakers hoped that one day those agencies would evolve into bonafide regional governments. But instead, Californians became more steeped in local control and regional government failed to materialize.
- ❑ ***Home Rule Community Charters.*** The California Constitution Revision Commission in 1996 recommended Home Rule Community Charters that would be required to provide methods for reducing the number and costs of local governments. A 1998 bill by Assemblymember Hertzberg (AB 2368) would have allowed general-purpose governments to decide which services special districts should provide. Amended to restrict the proposal to Los Angeles, it died in the Senate in the wake of opposition from labor interests and special districts.
- ❑ ***Regional “super-governments.”*** In the 1980s, then-Assembly Speaker Willie Brown proposed a number of regional “super-governments” to replace single-purpose agencies. But the proposal, which would have given the Governor and legislative leaders appointing authority to the regional boards, failed.

- ❑ **Special legislation.** Suggestions have been made that the Legislature consider adding legislative members to help LAFCOs overcome local politics and the tenacity of the status quo. And while it has shown little interest in this approach, the Legislature has acted as a sort of “super-LAFCO” by considering bills that would reorganize specific districts. Some of those efforts are described in the background section. Viewed as antithetical to “home rule,” the bills also proved unsuccessful. But they underscore the sentiment among some policy-makers that mechanisms for streamlining local government are not always effective.

Absent an appetite for fundamental reform, the issue becomes how the State can help LAFCOs overcome the power of local politics and promote the public interest. The following reforms could make LAFCOs more effective in guiding the evolution of special district governments:

- ❑ **Give LAFCOs a mandate.** The Commission heard that while independence and resources are important, LAFCOs are unlikely, without a mandate, to ever effectively scrutinize and guide the evolution of local government. LAFCOs, particularly in urbanizing areas, could be emboldened by a State mandate to identify areas where multiple districts provide similar services. Where duplication, overlaps and inefficiencies are identified, LAFCOs could be required to initiate a study. All reorganization alternatives should be considered, including consolidation, dissolution, and making the district dependent rather than independent. Specific criteria that could trigger a LAFCO review could include:
 - ✓ When a district’s founding mission changes.
 - ✓ When the district’s solvency and ability to provide efficient and effective service is in question.
 - ✓ When a city incorporates.
 - ✓ When there are vast inequities in rates charged by neighboring districts.
 - ✓ When violations have been issued by regulatory agencies.
 - ✓ When levels of services are not satisfactory or are inconsistent among neighboring districts.

Finding 3 will discuss in detail a State-led process to develop empirical data and provide training to assist LAFCOs in fulfilling such a mandate.

- ❑ **Provide LAFCO with resources.** Persistent funding shortages cited by LAFCOs could be addressed by requiring cities, counties and special districts to share equally in the funding of LAFCOs. Shared funding would increase the resources available to LAFCOs to conduct studies and process reorganization actions, level the fiscal playing

field among all of the stakeholders, and enhance LAFCO independence and objectivity.

In 1997, AB 270 (Torlakson) would have required cities and special districts to pay shares equal to that of the county to fund LAFCOs. Additionally, it would have required LAFCOs to maximize fees to process actions, and would have required the addition of special districts representation on all LAFCOs. The bill, opposed by cities, died on the Senate floor. The Commission on Governance for the 21st Century, in its final report, recommended that the costs of LAFCO be shared equally by all of the agencies that appoint members to LAFCO.

Special districts are an integral part of the local government landscape and they should contribute to its effective functioning. To encourage special district participation in LAFCOs and to provide LAFCOs with resources, districts could be required to share equally in the funding of LAFCOs, whether or not they choose to seat members. Furthermore, in choosing to seat members, special districts should not be required to give up their latent powers.

If the State requires LAFCOs to initiate special district reorganization studies under certain conditions, the State could require the affected districts to fund the study. The State could establish a fund in the Governor's Office of Planning and Research to which districts that claim financial hardship could apply. Full or matching funding could be provided based on a review of the district's finances and a finding regarding their ability to pay.

- ❑ **Eliminate inherent conflicts.** The State could encourage LAFCOs to appoint their executive director and legal counsel in urban counties where the workload justifies it and where policy-makers determine that the dependent status of LAFCO has hindered the pursuit of special district reorganizations.

Summary

LAFCOs have not aggressively examined the organization of special districts and pursued reorganizations as intended by the State – even when there is substantial evidence that districts should be consolidated or eliminated. But the State has failed to provide LAFCOs with clear policy direction, the necessary resources and, most importantly, has not required them to do so. LAFCOs need a mandate from the State and they need resources and, in some instances, independence to function effectively.

Given these tools, and coupled with the enhanced visibility recommended in Finding 1, LAFCOs would be better equipped to overcome the barriers to reorganization they have identified. For example, if districts were required to fully disclose and widely publicize the benefits and compensation they provide to directors, board policies in these areas would conform with public expectations and specious arguments against reorganization would become transparent.

Recommendation 2: The State should provide LAFCOs with the direction and resources necessary to make them a catalyst for the effective and efficient evolution of independent special districts. Specifically, the Governor and Legislature should:

- ❑ ***Require periodic and specific reviews of independent special districts.*** The State should require LAFCOs in urbanizing counties, in cooperation with special districts and other local governments, to periodically review services provided by special districts. The reviews should identify areas of duplication and overlap and assess whether services are being provided in the most efficient and cost-effective manner. Where duplication, overlap and inefficiency are identified, LAFCOs should be required to initiate a study. Specific triggers could be established, such as when the fundamental mission of a district changes or reserves exceed defined limits.
- ❑ ***Enhance the independence of LAFCOs.*** The State should encourage LAFCOs in urban counties to appoint their own executive officer and legal counsel, thereby establishing employment relationships free of the real and perceived conflicts that occur when county employees hold those positions.
- ❑ ***Require shared funding of LAFCOs.*** To increase the resources available to LAFCOs, enhance their independence and increase their effectiveness, the State should require counties, cities and special districts to jointly fund LAFCOs. Special districts should contribute whether or not they have opted to sit on a LAFCO.
- ❑ ***Identify funds for studies.*** The State should require special districts that are the subject of a required LAFCO study to fund the study. For financial hardship cases, the State should provide grants or loans, which could be repaid from savings accrued as a result of reorganizations.

To Provide Information and Training

Finding 3: Policy-makers and community leaders lack the analytical tools necessary to assess the benefits of consolidation, impeding their ability to advocate effectively for change and overcome the tenacity of the status quo.

The State created LAFCOs to be catalysts for the logical and orderly evolution of local government. They also were specifically directed to pursue the consolidation and reorganization of special districts.

Finding 2 described ways to improve the independence of LAFCOs. But the State also has a role to play in helping LAFCOs and special districts develop the analytical capacity to assess performance and determine when reorganizations would reduce costs or improve the quality of services. Beyond good analysis, the experience of LAFCOs is that the reorganization process requires intensive facilitation. As a result, local officials need to develop or have available the skills necessary to help stakeholders negotiate the reorganization of independent special districts.

The State should establish a program at the California Policy Research Center, or similar institute, to furnish LAFCOs and community leaders with these tools.

A Silent Policy

The State's current policy is silent on when, where and how LAFCOs should go about their task of initiating special district reorganizations. LAFCOs also have few tools – proven analytical models or reliable evaluations of previous reorganizations – to help them conduct credible assessments. A former LAFCO staffer told the Commission: “There is just no reliable, empirical data available to guide LAFCOs in determining when consolidations are warranted. They don't have the ability to follow up and look at long-term benefits. The State could play an important role in this area.”³⁸

There is just no reliable, empirical data available to guide LAFCOs in determining when consolidations are warranted. They don't have the ability to follow up and look at long-term benefits. The State could play an important role in this area.

Local leaders also can play an important role in promoting the effective organization of local government, particularly where LAFCOs are reluctant. Community leaders can circulate petitions to bring reorganization proposals before LAFCOs. County boards of supervisors and city councils also can initiate reorganization efforts. But they too

lack the information that would encourage them to invest time and political capital in these efforts.

Few Tools are Available

While there are thousands of independent special districts and there have been dozens of consolidations, LAFCOs do not have a standard methodology for examining potential reorganizations. When can reorganizations be expected to cut costs, generate efficiencies, improve service and increase accountability? Likewise, there is little evidence of reorganization outcomes over time. Without evaluations, lessons that could be learned and applied to the next effort and shared among LAFCOs as best practices are lost.

Lacking reliable data to support reorganization proposals, LAFCOs and community leaders find themselves at a disadvantage to the politically and emotionally charged forces that often align in defense of the status quo.

LAFCO staff told the Commission that successful reorganizations, particularly where there is resistance, require a skilled facilitation process. Staff must be able to elicit the involvement of all of the parties that would be affected by the reorganization. They must be brought to the table and kept at the table throughout what can be lengthy and contentious processes. Disagreements must be mediated, resistance overcome and, where possible, consensus achieved. But there is no State or State-sponsored entity that LAFCOs can turn to for professional skill development and technical assistance they need.

Dana Smith, the Orange County LAFCO executive officer, described a mediated process between two districts in one city where the elected officials would not speak directly to each other, but only through the LAFCO staff. Due largely to the skills of the LAFCO staff, the process moved forward, common ground was identified and progress made on a consolidated infrastructure plan.

Many LAFCO staffs, however, lack the analytical and facilitation skills to effectively manage these types of actions. The LAFCO executive officer in Riverside County described a failed effort to dissolve a small retail water district within the boundaries of a larger municipal water district. To overcome opposition, he needed a detailed rate study that would better identify the costs of the current arrangements and potential savings of consolidation. The staff did not have the expertise. If a knowledgeable consultant had been available, he believes the outcome might have been different.³⁹

Recently, there has been renewed interest in performance measurement in the public sector. Between 1989 and 1994, resolutions by the Government Accounting Standards Board, the National Academy of Public Administration, the American Society for Public Administration, and the National Governors' Association called for governments to institute systems for goal setting and performance measurement.⁴⁰

At the national level, the Government Performance and Results Act of 1993 requires strategic planning and performance reporting for all federal agencies.⁴¹ In California, state agencies are required to submit strategic plans to the Governor's office for approval. The Department of Finance will only consider budget change proposals when a state agency has an approved strategic plan. Performance measures to assess each agency's successful achievement of its mission, vision, goals and objectives are required components of the strategic plans.

But there is no expectation for local governments, including special districts, to measure performance – and most do not. A 1997 nationwide survey of municipal governments showed that 40 percent or fewer make any kind of meaningful use of performance measures in their management and decision-making processes.⁴² The Commission did not find comparable data for special districts, but the California Special Districts Association and Special Districts Institute report no knowledge of the significant use of performance measures by special districts.

One explanation is that many special districts do not know how to adequately develop and implement performance measurement, and the State has not required or assisted them in doing so.

Building Knowledge and Skills

To effectively advocate for change – especially in the face of opposition – LAFCOs and community leaders need to be armed with analytical tools and facilitation and mediation skills. Fortunately, California is home to a number of top public and private organizations dedicated to public policy research that could be tapped by the State to assist.

California Policy Research Center. The California Policy Research Center at the University of California (formerly the California Policy

Smart Growth

“Smart growth” is a concept for urban planning and development. It involves identifying and achieving community goals for how neighborhoods and cities grow. Smart growth strategies attempt to build on community strengths to achieve economic goals within environmental constraints.

Smart Growth involves:

- ✓ Regional Planning and Coordination
- ✓ Building on Community Strengths
- ✓ Supporting Creative and Entrepreneurial Efforts
- ✓ Integration of Economy, Environment and Equity

California's special districts – given their resources and competencies – could be integral partners in helping communities meet their development and quality-of-life goals.

Seminar) was created to help inform some of the most important public policy issues facing California. The center works closely with the legislative and executive branches to analyze and help implement meaningful and innovative policies.

Center for California Studies & California Institute for Local Government. The Center for California Studies at California State University, Sacramento and the California Institute for Local Government at the University of California at Berkeley provide research assistance and leadership in addressing key local and state government public policy issues.

California Research Bureau. The California Research Bureau (CRB) conducts research and provides policy assistance to state policy-makers through reports, consultations, training and technical assistance. The California Policy Research Center has developed an initiative with the CRB to make their research more available to health and human services agencies. This effort could be expanded to provide the resources of their local government component to local policy-makers.

School/Law Enforcement Partnership

The School Law/Enforcement Partnership Cadre, sponsored by the Department of Education and the Attorney General, consists of 100 school safety experts from local education and law enforcement agencies. Cadre members provide technical assistance to other local educators and law enforcement officers at no cost to develop school safety programs. The Partnership pays for the travel costs of members and provides resource materials and training; their agencies make them available for Cadre activities 10 to 12 days a year. The Partnership is authorized by statute and paid for from the General Fund.

Additionally, the California Special Districts Association (CSDA) and the Special Districts Institute (SDI) offer training seminars on the management and operation of special districts. The California Association of Local Agency Formation Commissions (CALAFCO) sponsors an annual conference for LAFCO commissioners and staff. The conference provides opportunities for networking and subject-specific training on issues ranging from finance and planning to media relations. The association conducts one or two sessions per year on topics of current interest, where the subject of reorganization has been addressed.

The State could establish a program at one of these or other institutes, or through a partnership of organizations, to conduct research and establish programs to equip policy-makers with the tools necessary to adequately assess and guide the organization of local government. CSDA and SDI could cooperate with the institute to disseminate the information. Tools should assist policy-makers in the following ways:

- ***To know when to pursue special district reorganizations.*** LAFCOs and community leaders need information on the long-term outcomes of consolidations and other data to help them accurately

identify and promote opportunities for reorganizations. So armed, they would be more likely to initiate and successfully complete reorganizations.

- ❑ **To obtain training and technical assistance.** LAFCOs need access to training and technical assistance to build the skills necessary to effectively facilitate actions involving special districts, and particularly to mediate difficult cases. A cadre of experts could be identified and made available to provide training, skill development and technical assistance to LAFCOs. The state School/Law Enforcement Partnership Cadre provides a model for training and technical assistance to local agencies.
- ❑ **To implement performance measures.** The day-to-day operations of special districts could be evaluated and improved through the use of performance measures. Most special districts provide real services that lend themselves to outcome measures that are meaningful to the public and which would provide the public – and policy-makers – with a way to gauge their performance. A research institute, working in cooperation with organizations representing special districts, could develop and disseminate standard performance measures for like special districts.

Health care districts in California are a good example of where LAFCOs and community leaders at large need to take a stronger leadership role. California has 24 health care districts that no longer operate hospitals. And LAFCOs have not assertively reviewed the need for these districts to exist, as is expected of them under the law.

If empowered in the ways described in Finding 2, and armed with reliable analytical tools as described in this Finding, LAFCOs and local leaders can become the catalysts for a more efficient evolution of special districts. The following pages explore this issue in depth.

Lake County

The Redbud Health Care District sold its hospital in 1997. The Lake County grand jury has recommended two years in a row that the district be dissolved. But district officials told the Commission that citizens of the district, public agencies, special districts, the Lake County Board of Supervisors and Clearlake City Council support the continuation of the district. The district derives all of its revenue -- \$400,000 annually -- from property taxes.

The county administrative officer said there are three paths to dissolution: Board initiated, LAFCO initiated or citizen initiated. County supervisors have decided they do not want to be responsible for initiating an unpopular action, preferring instead for the public to initiate the process.

The executive officer of the Lake County LAFCO said the reason he had not initiated the dissolution process is that he is a private attorney with other duties, and no staff or resources to conduct such a study. He said if the State wants LAFCO to conduct a study, the State should give LAFCO the funds. The Lake County LAFCO is an independent LAFCO with a \$16,000 annual budget.

Ailing Health Care Districts

California has 74 health care districts, formed mostly in the 1940s and '50s to build and operate hospitals and deliver health care in rural areas. Twenty four of those districts no longer operate hospitals, but continue to exist. Most of them collect property tax revenues.

As health care financing changed in the 1980s and '90s, public hospitals – especially those in urbanizing areas -- found it hard to compete with the big health systems and hospital chains. Many struggling district hospitals made decisions to affiliate or merge with providers like Sutter Health and Tenent HealthSystems. They leased or sold their hospitals and redefined their missions to survive. Others, like the Los Medanos Health Care District in Contra Costa County, closed their hospital doors and ceased to provide services.

The Commission, with the assistance of the Association of California Healthcare Districts (ACHD), surveyed those districts by mail. The Commission asked districts how their missions had changed, whether they had considered dissolution, and requested financial information. Of the 24 districts, 1 responded to the survey. The remaining five districts failed to respond, even after repeated requests. The survey questionnaire is in Appendix C.

The Commission found the following:

District missions: Sixteen districts reported that they changed their missions after they ceased to operate a hospital. Two districts report they are evaluating their missions following the sale of their hospitals. One district's original mission included ambulance service, which it continues to provide.

Status of the hospitals: ✓ 10 were leased ✓ 7 were sold ✓ 2 were closed.

According to ACHD, of the five districts that did not respond to the survey, four have closed their hospitals and one sold its hospital.

Property tax revenues: Fourteen districts reported receiving property tax revenues in 1998-99 totaling more than \$17 million. Two districts did not respond to this question, but the State Controller's office reports that they received a total of \$1.5 million in property tax revenues in 1996-97. Of the five districts that did not respond to the survey, the State Controller's office reports 1996-97 property tax revenues for three of them, for a total of \$2.2 million.

Expenditures: Ten districts say they spend at least 75 percent of their revenue on direct services to their community, while four provide revenue to the hospitals they previously owned.

Current district roles: All of the districts that have sold or leased their hospitals described continuing oversight roles relating to the terms of the lease or sale. For example, they ensure the hospitals are well-maintained, that necessary licenses are maintained, that the hospitals are operated for the benefit of the community, and that residents with unmet health care needs are served.

Ten districts have at least one district board member on the corporate board of the hospital they leased or sold. All five board members from the Eden Township district serve on the board of the hospital sold to Sutter Health.

Some districts reported clearly the types of services they provide, including grants to local agencies and organizations. Others described health prevention and education services. For some districts oversight of the lease or sale was the only apparent function.

Bloss Memorial and Del Puerto health care districts have closed their hospitals. Del Puerto's original mission included the operation of an ambulance service, which it continues to do. The district reports it is the only such provider in the area, serving approximately 20,000 residents. Notes to its 1999 financial statements indicate possible new services are in the planning and proposal stage.

The Bloss Memorial Health Care District reported that it operates three rural health clinics and a dental surgery center serving a population that is 90 percent Medi-Cal eligible.

- ❑ **Few districts have explored dissolution:** Fifteen districts reported that they have not considered dissolution. Two reported that dissolution was considered, and two have been the subject of grand jury reviews.

The Petaluma Health Care District reported that dissolving the district was discussed after the hospital was leased in 1997. But the board decided at its first meeting following the lease to focus on community health and services other than the hospital.

The Selma Health Care District reported that the board thought about dissolving the district, but abandoned the idea because it believes there are health care services it could provide. The district is considering providing teen pregnancy prevention and diabetes and other health education programs.

No district reported having been the subject of a LAFCO study or request to consider reorganization.

- ❑ **Two grand jury reviews:** Redbud and Camarillo Health Care Districts have been the subjects of county grand jury reviews. The Lake County grand jury recommended dissolution of the Redbud district, but local policy-makers are supporting the district and protesting the grand jury recommendation.

The Ventura County grand jury recommended the Camarillo district continue to exist. It did, however, find that property owners are not "fully cognizant" of their annual tax contribution used to support the district. The grand jury recommended that the district annually set forth in its publications the per capita tax contributions of property owners. It also recommended the district establish definitive guidelines for the accumulation and use of its reserve fund.

- ❑ **The Los Medanos Community Hospital District:** The Los Medanos district in Contra Costa County has been embroiled in a controversy over dissolution since the district went bankrupt and closed its hospital in 1994. While the board has remained split on dissolution, a citizen's Committee to Dissolve Los Medanos Hospital District has collected enough signatures to bring the issue before the LAFCO. Since the hospital closed, the district has continued to conduct board meetings and collects roughly \$1.5 million in property tax revenues annually. The district failed to respond to the Commission's survey and to subsequent requests for a response.

When questioned in November 1999 about the role of the Contra Costa County LAFCO in the controversy, the LAFCO executive director explained that she had been involved in "informal talks" regarding the district for several years. She considered the district to be inactive, but did not know what facilities it still owned or any other details of its operation. She stated: "In general, Contra Costa LAFCO considers initiation as a last resort." She explained that due to the board's position (divided on dissolution), LAFCO would not initiate a dissolution. "Hostile" LAFCO-initiated reorganizations, she explained, are often "politically messy and expensive."

The Policy Debate

The questions posed by these districts are whether they are performing important functions and whether an independent government agency is required to perform them. If the functions are critical could a county department or non-profit agency perform the functions more efficiently? Supporters fear that if these districts are dissolved, the property tax revenues they generate will no longer be available to support important community public health needs.

Current Policy

Under current law, when a hospital district sells or leases 50 percent or more of its assets, the transfer must be approved by a majority of the voters in the district. But the vote on the sale or lease of the hospital does not involve a referendum on the fate of the district itself. In fact, most of the sale and lease agreements include provisions for a continued role for the district after the transfer of the hospital.

Dissolution under hospital district law (Health and Safety Code section 32121(p)(1)), unlike most other special district laws, requires approval by a majority of the voters within the district.

Dissolution can be initiated several ways: By citizens gathering signatures from registered voters; by LAFCO if it conducts the required study; or by the elected officials of the county or city in which the hospital exists. The Commission found no examples of LAFCO-initiated hospital district dissolution; a health care district in Needles is the only district to be put out of business by voters.

Depending on the circumstances, dissolution proposals could include the following:

- ✓ Identification of a successor agency such as the county, which would perform ministerial functions associated with debt payments, lease and sale agreement oversight, or provide health-related services previously provided by the district. In these cases, property tax received by the district would be reallocated to the successor agency providing the services.
- ✓ Dissolution of the district, but with no successor agency. In these situations the law requires that the property tax be returned to the State and reallocated by the State. The State is not required to reallocate the property tax to the area previously served by the district or to the respective county. Furthermore, there is no requirement that it be earmarked for health care services.

Few Incentives Exist to Dissolve Hospital Districts

Under current policy, there is little incentive for citizens or policy-makers to initiate the dissolution of a hospital district, even when it no longer operates a hospital. Knowing that the property tax dollars will be returned to the State citizens are unlikely to initiate a dissolution. Likewise, policy-makers have little or no incentive to pursue potentially unpopular actions that would either: 1) result in property tax revenue being returned to the State, or 2) even if they could keep the revenues locally they would have not have much flexibility about how it should be spent.

Evaluating Alternatives

When a health care district ceases to operate a hospital, it may indeed be time for the district to disappear. There may be instances where the unique circumstances and needs of the community argue against dissolution. But two missing elements prevent a case-by-case review: 1) objective information to enable policy-makers and the public to make informed decisions about whether the district should continue and, 2) incentives for the public and policy-makers to pursue reorganization of these entities.

- Information is needed.** Policy-makers and the public need information to permit them to understand what would be gained and what would be lost as a result of the dissolution of a district. A review that would provide answers to the following questions could facilitate that understanding:
 - ✓ What savings would accrue from the elimination of the elected board, including meeting stipends and other benefits, and overhead expenses?
 - ✓ What services would potentially be eliminated and how important are those to the community?
 - ✓ What other entities in the community could provide the services and at what cost?

- Incentives are needed.** For policy-makers and the public to expend the time and resources to dissolve a hospital district, especially in light of the vote requirement, incentives are needed. The most powerful incentive could be the knowledge that the revenue would remain locally, to be allocated according to the needs and desires of the community.

Currently, for a county to retain property tax revenue from a dissolved district with no successor agency, specific legislation must be enacted. Few counties go to the trouble. To provide an incentive for scrutinizing these districts, the State could change the law to return all or a portion of the property tax revenues to counties upon the dissolution of a special district.

Recommendations for Reform

The recommendations in this report would provide the scrutiny necessary to determine if these districts should continue or be dissolved. These recommendations, applied to hospital districts, would:

- Require LAFCO review.** As recommended in Finding 2, when the fundamental mission of a special district changes – such as when a hospital district sells, leases or closes its hospital – LAFCOs should be required to initiate a process to determine if the district should continue to exist.

- Create analytical tools.** As recommended in Finding 3, the State should develop a specific methodology for assessing which of these hospital districts should be dissolved and how remaining functions could be more efficiently administered.

- Create Incentives.** As recommended in Finding 5, the State could offer incentives for communities to reorganize districts that no longer operate hospitals. State legislation could return property tax revenues to counties upon the dissolution of a health care district that has no successor agency.

Summary

Policy-makers and community leaders need analytical tools to help them assess the performance and organization of local government and to successfully identify and advocate for reorganizations when they are supported by the evidence. And they need access to training and technical assistance to successfully facilitate special district reorganizations. Research institutes such as the California Policy Research Center, and other public and private organizations, have the expertise to assist the State. They could develop and deliver reliable information and strategies to assist policy-makers and community leaders to make the best decisions and guide local government in the 21st Century.

Recommendation 3: To equip policy-makers and the public with the tools necessary to assess and guide the organization of independent special districts, the Governor and Legislature should establish a program at the California Policy Research Center, or similar institute, to do the following:

- ❑ ***Develop guidelines and protocols for special district consolidations.*** The consulting research center should conduct research to identify conditions when consolidation or reorganization of special districts will result in cost-savings, improved service and other benefits.
- ❑ ***Study the long-term outcomes of consolidations and reorganizations.*** The consulting research center should review and quantify the long-term outcomes of special district consolidations and reorganizations.
- ❑ ***Establish a cadre of trainers.*** The consulting research center should establish a cadre of experts to provide training and technical assistance to LAFCOs, enabling them to perform periodic reviews and analyze and facilitate special district consolidations. They could also be called to advise in instances where conflicts arise between special districts and their customers.
- ❑ ***Develop performance measures.*** The consulting research center, in cooperation with the California Association of Local Agency Formation Commissions, California Special Districts Association and Special Districts Institute, should develop and encourage special districts to establish and report performance measures as a means of building public understanding and support.

Understanding Special District Reserves

Finding 4: Hundreds of independent special districts have banked multi-million dollar reserves that are not well publicized and often not considered in regional or statewide infrastructure planning.

Independent special districts reported more than \$19.4 billion in reserves to the State Controller in 1996-97, the most recent year for which this information is available. These retained earnings represent nearly 2½ times the annual gross revenues of these districts. These enormous public resources also are largely unknown and unexamined by the public or policy-makers, and are often not considered in statewide or regional infrastructure planning and financing. Enterprise districts – those districts that collect fees for services – hold most of the reserves. Special districts should be required to aggressively publicize their reserves and policy-makers should integrate them in infrastructure planning. Guidelines for the accumulation and use of prudent reserves should be established.

Financially Autonomous Governments

Independent special districts are financially autonomous units of local government with the same governing powers as other local governments. They can enter into contracts, acquire real property and issue debt. Enterprise districts can charge fees for their services.

And most special districts – enterprise and non-enterprise – establish reserves. While all districts operate under statutory authority, there are no specific provisions in district laws that govern the accumulation and use of reserves. Furthermore, there are no formal guidelines or widely accepted standards to guide special districts in the accumulation and use of reserves. Some districts establish formal reserve policies. But others do not, and make decisions year-to-year about how much money to bank.

Districts report reserves in annual financial statements to county auditors and in reports to the State Controller. Most districts prepare those reports using the Generally Accepted Accounting Principles (GAAP) for local governments, which describe in detail what is to be reported and how it is to be reported.

In the aftermath of the Orange County bankruptcy, the State required each county to establish an investment oversight committee to monitor

county investment policies and practices. But no similar entity scrutinizes the investment practices of a county's independent special districts. Nor is there any oversight by the State. Legislation has been proposed that would require all local government agencies to annually submit their investment portfolios to the California Debt Advisory Commission in the State Treasurer's Office.

State law does prescribe the types of investments that local government agencies – including special districts – are permitted to participate in, and requires that they establish and annually review investment policies.⁴³ Among the types of investments allowed by law are treasury notes, federal agency paper, short-term IOUs, money market funds, and state and county investment pools. According to the State Treasurer's Office, much of the money invested by local public agencies, including special districts, is held in the state Local Agency Investment Fund (LAIF) and county investment pools. And while the law permits some discretion by local governing boards, the Treasurer's Office believes that most districts, in the wake of the Orange County bankruptcy, tend to "err on the side of the conservative" in their investment practices.⁴⁴

How Districts Report Reserves

Enterprise Districts

In financial statements and reports to the State Controller, enterprise special districts report the difference between revenues and expenditures as fund equity. Fund equity, in turn, is divided into contributed capital and retained earnings. A district's retained earnings represent the equity that it derives through fees and charges from the provision of services. Contributed capital is equity obtained from other sources, such as facilities developers have built and contributed to a special district.

Retained earnings can include funds that districts designate as "restricted," for example, to bond debt service; funds restricted by the board for capital projects; and funds otherwise restricted, sometimes legally committed, for a specific purpose. It can also include "unrestricted" funds for which there may be tentative plans or no plans. "Reserves," as used in this report for enterprise districts, represents those funds identified in reports to the State Controller as retained earnings. It does not include equity reported as contributed capital.

Non-enterprise Districts

Non-enterprise districts report the difference between revenues and expenditures as fund balances. In governmental accounting, the fund balance includes the broad categories "reserved" and "unreserved" – with some subcategories within each. "Reserved" funds are set aside because the district has entered into a commitment in which it is obligated to make payment once a vendor or contractor delivers a product. "Unreserved" fund balances are not obligated and include "designated" and "undesignated" funds. "Unreserved designated" fund balances are those funds that have been set aside for a specific purpose, but where there is no binding agreement that the funds be spent for that purpose. "Unreserved undesignated" funds are those funds for which there is no committed or planned use. As used in this study for non-enterprise districts, fund balances include "reserved" and "unreserved" fund balance categories.

Proposition 218, passed by the voters in 1996, provides that property-related fees – e.g. fees for water, sewer and refuse collection – may not exceed the cost to provide the service. And fee revenue may not be used for any purpose other than providing the property-related service. Taxpayer groups assert that Proposition 218 was intended in part to prevent districts from setting fees so high that large reserves can accumulate. Alternatively, the Legislative Analyst’s Office has asserted that fees that vary depending on usage, such as water, are not property-related fees and therefore are exempt from the provisions of Proposition 218.⁴⁵ The Attorney General’s office also has issued opinions interpreting the Proposition, but the legal issues have not been settled. The Controller’s data, however, show that reserves of many enterprise districts are growing, indicating the revenue may be exceeding the cost of providing service.

Reserves Are Not Well-Known to the Public

The financial autonomy of special districts, the lack of guidelines for the accumulation and use of reserves, and the existing reporting mechanisms present several problems for the public and policy-makers.

1. Some reserves appear unreasonably large.

Because district financial information is not widely disclosed or easily understood, the public and policy-makers are largely unaware of the existence and purposes of the reserves held by special districts. Some districts have amassed huge surpluses, often in multiple reserve funds. A former assistant county administrator and budget officer told the Commission: “I am astounded by the size of some reserves in cities and special districts.”⁴⁶

The Metropolitan Water District of Southern California, for example, reported retained earnings of \$4,046,288,932, as of June 30, 1999. The district told the Commission that its retained earnings are a component of its total equity and reflect the accumulated earnings of an enterprise fund since the district’s inception in 1929. The district’s operating revenues for the year ending June 30, 1999 were \$708,881,000. The district’s retained earnings equaled 571 percent of its operating revenues for that period. The table in Appendix D provides information from the State Controller’s Office on the 25 enterprise districts with the highest retained earnings in 1996-97.⁴⁷

The troubled Water Replenishment District of Southern California exemplifies the problem – and the consequences – when a district’s reserve policies do not reflect community sentiment. Authorized to replenish the groundwater in two major basins in Los Angeles County,

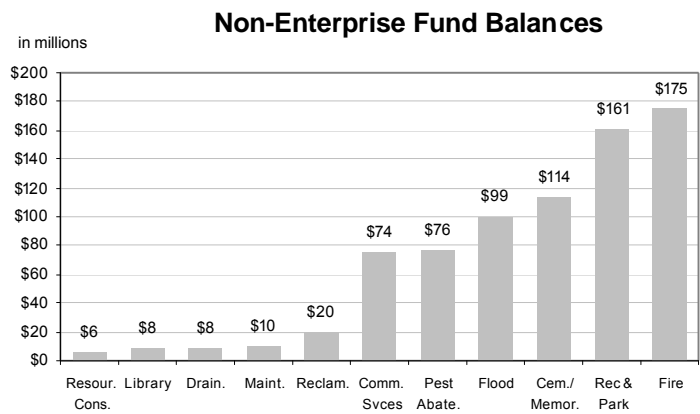
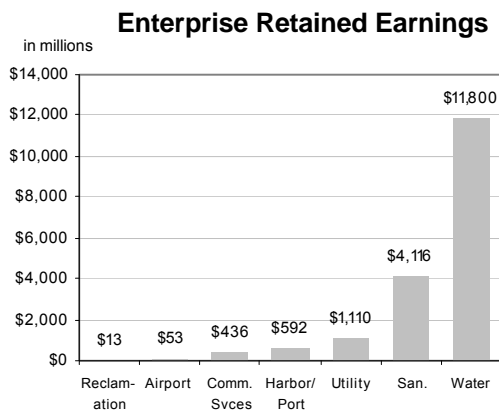
the district collects assessments from the 43 cities that pump groundwater from the basins. With no requirement for disclosing financial information in a way that is easily understood, the district over 10 years accumulated \$67 million in unreserved fund balances, an amount equal to 164 percent of its 1996-97 gross revenue.⁴⁸

In challenging the district’s business practices, officials of the cities served by the district were astounded to learn the size of its reserves. The district is the subject of a critical report by the State Auditor, has been sued by the cities it serves, and has spent hundreds of thousands of dollars defending its activities in what district officials describe as “war.”

The WRD is a telling example of the consequences of policies that permit districts to operate in obscurity. The district, however, is not the exception among enterprise districts when it comes to large reserves that have not been publicly scrutinized.

The State Controller’s statewide special district financial data for 1996-97 shows:

Independent district retained earnings and fund balances:	\$19.4 billion
Enterprise district retained earnings:	\$18.2 billion
Non-enterprise district fund balances:	\$ 1.2 billion
Number of districts reporting reserves in excess of \$1 million:	645
Districts reporting reserves that exceed annual gross revenue:	1,343
Districts reporting reserves at least triple annual gross revenue:	592



Source: State Controller, data for enterprise district retained earnings and non-enterprise district fund balances. 1996-97 fiscal year.

2. District resources are not integrated into infrastructure planning.

Special districts are not required to participate in the development of county or city general plans or to cooperate and coordinate their activities with neighboring local governments.⁴⁹ And despite a renewed

interest in regional cooperation and headway in some areas of the state, many special districts still tend to pursue their own agendas, often focusing on parochial issues. As a result, special district finances and activities are often unknown to other policy-makers and not integrated in local, regional or state infrastructure planning and financing.

As a state, California faces an enormous infrastructure bill. The rising costs are driven by the growing population, the increasing price of land, and demands for new types of infrastructure – from computer networks in schools to treating polluted runoff. Consider:

- ✓ The Department of Finance estimates unmet capital outlay needs at \$40.4 billion over the next 10 years. That estimate does not include transportation. But it does include \$18.2 billion in local projects that may require state funding.⁵⁰
- ✓ The California Business Roundtable estimates transportation needs at \$15-25 billion over the next 10 years.⁵¹
- ✓ The Legislative Analyst has raised concerns that the State will have increasing difficulty financing state infrastructure projects if it continues to finance local projects. Two-thirds of the \$35 billion in state general obligation bonds approved by voters since 1986 have been for non-state facilities.⁵²

While efforts are underway to understand California’s infrastructure needs, the State has not comprehensively assessed the public infrastructure and developed long-term plans for building and maintaining those projects. Similarly, communities and regions do not have an integrated process for assessing community infrastructure needs, identifying resources available for financing those needs, and putting together plans for building and maintaining that infrastructure.

Enterprise special districts play an important role in providing infrastructure to their communities. The issue is whether, given their financial resources, they could play an even larger role, and whether they should ever turn to the state for financial help.

Probably the most common reason why enterprise districts say they need large reserves is to pay for capital projects associated with building or renovating infrastructure. But the role and resources of these districts are often not adequately considered

Water District Retained Earnings

Water districts reported \$11.8 billion in retained earnings in 1996-97, representing 65 percent of the retained earnings of all enterprise districts.

In 1996, California voters passed Proposition 204, the “Safe, Clean, Reliable Water Supply Act,” a nearly \$1 billion water bond measure.

In March 2000 another \$1.97 billion bond measure known as the “Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Act” was passed by voters.

Neither measure was crafted to consider the resources already available to water districts. The measures do not prevent districts with large reserves from tapping the funds. And some projects funded by the bond measures will benefit districts with reserves or the capacity to raise their own infrastructure funds.

in discussions about how the state should meet its infrastructure needs and which projects should receive state support. Similarly, in many communities, the resources of water and sanitation districts are not considered in discussions of related water quality projects.

Coachella Valley County Water District

The Coachella Valley County Water District, an independent enterprise district in Riverside County, reported \$643,684,000 in retained earnings to the State Controller in 1998-99, including \$485 million in infrastructure. The district's gross annual revenue that year was \$46,885,000. In 1996-97 it ranked in the top 25 enterprise districts for retained earnings. Self-described as the most diversified water district in the state, it is a Colorado River and State Water Project contractor, a domestic water retailer, performs groundwater management, sanitation, irrigation, flood control and drainage functions.

When asked to describe its reserves, district staff identified more than 25 separate funds designated as restricted reserved. They included funds designated for construction, capital improvements, system replacement, water importation, emergency repairs, debt service to the State Water Project, and others. Asked if these various funds and their purposes could be readily identified in a review of the district's financial statement, staff stated they could not. The district does not have a written policy on the accumulation and use of reserves.

The executive director of the Association of California Water Agencies, for example, argued for support of Proposition 13 on the March 2000 ballot: "As the supply and quality of California's water move closer to the brink, investments such as Proposition 13 become increasingly urgent priorities for the entire state. Our water, our economy and our way of life face serious impacts unless California takes action immediately."⁵³

When lawmakers and voters approved this measure they committed future taxpayers to the costs of paying off the bonds. For Proposition 13 bonds the State will make principal and interest payments from the General Fund for about 25 years, with average annual payments of about \$135 million.⁵⁴ Given the enormity of the obligation, the resources of enterprise districts should be known to the public and policy-makers as they craft proposals and deliberate the fate of these measures.

3. Special district reserves are obscure.

Financial reporting rules do not require information to be presented in ways that would provide for the public or policy-makers to understand or scrutinize how districts use public funds in general, and reserves in particular. As described in Finding 1, financial information is neither easily understood nor widely distributed to the public and policy-makers.

For example, when the chief financial officer of a large water district was asked if he thought the public could understand the district's financial statement or budget, he replied: "It is rare that the public can interpret the numbers."⁵⁵ He added that even the district's board was unable to understand the documents. To facilitate the board's understanding, the district began providing additional detail in attached "notes" to the financial statement. But no such help was provided for the public.

Additionally, the Commission was told that there is too much “wobble room” in the established accounting rules. Specifically, the accounting rules allow for inconsistent treatment of contributed capital and manipulation of reserve reporting.⁵⁶ As an example, one district’s financial statement showed retained earnings of \$2 million, while in fact the district had \$3.5 million in cash. The flexibility in the accounting rules, which allows districts to record developer fees as revenue, where it shows up in retained earnings, or to record it as contributed capital where it does not, accounts for the discrepancy in this case. The accounting rules will change in 2003 to address this specific problem.

4. There are no guidelines for prudent reserves.

Some special districts establish formal reserve policies, while others do not. Among districts that do have policies, there is a wide variation of what is considered appropriate. The Commission talked with 10 enterprise districts that rank in the top 25 among all enterprise districts for retained earnings. Five of the districts reported that they have reserve policies, while five reported that they do not. When asked how long it took them to accumulate their retained earnings, all of the districts reported that retained earnings had accumulated since the formation of the district.

Four districts illustrate the variations in reserve policies that exist in the absence of guidelines.

- ❑ **Central Contra Costa Sanitary District.** The Central Contra Costa Sanitary District provides wastewater treatment and sewer services to 425,000 residents in central Contra Costa County. It has a board-approved policy that targets 10 percent of the district’s annual operating expenses as a prudent reserve for extraordinary expenses. In 1999-2000, district reserves are budgeted to be \$4 million. Operating expenses are budgeted at \$34.4 million – resulting in a reserve just under 12 percent. The district has established 75 percent of one year’s capital expenditures as the target reserve to support capital project expenditures. In 1996-97, the district’s retained earnings were 427 percent of its annual gross revenue of \$50,322,689.

- ❑ **Irvine Ranch Water District.** The Irvine Ranch Water District provides domestic and reclaimed water to 150,000 residents in 123 square miles of Orange County. The district told the Commission that its replacement fund comprises a good portion of its reported retained earnings. However, the district could not tell the Commission an approximate dollar amount in that fund. The assistant to the general manager was also unable to provide the

Commission with an established informal or written board policy on reserves. The district's 1996-97 retained earnings represented 361 percent of its 1996-97 gross revenue of \$77,399,000.

- ***Moulton-Niguel Water District.*** Moulton-Niguel provides water and sewer services to 151,000 residents in 36 square miles of Orange County. Moulton-Niguel's chief financial officer identified seven separate funds designated as restricted reserved, totaling \$58.4 million. The district has \$161 million in unrestricted reserved funds, including some depreciation on infrastructure and other non-cash balances. The chief financial officer said the district has no policy on the accumulation and use of reserves. The district controller described a long-range plan that is reviewed annually or biennially. He stated that \$22 million is reserved for future infrastructure and growth, some of which is earmarked for specific projects. Moulton Niguel's retained earnings comprised 381 percent of its 1996-97 gross revenue of \$56,749,289.⁵⁷

- ***Water Replenishment District of Southern California.*** The Water Replenishment District serves 3.5 million residents in 420 square miles of southern Los Angeles County. It provides primarily ground water, with additional recycled and storm water sources. The State Auditor found that while the Water Replenishment District had a reserve policy, it was not a prudent one. The district consistently overestimated the amount of water it would need, the Auditor said, thereby inflating the estimated cost for replenishment activities. It purchased less water each year than it originally estimated, but in setting rates for subsequent years, it did not take into account the savings from the previous year. As a result, reserves continued to increase.⁵⁸ In 1996-97, the district's retained earnings represented 120 percent of its annual gross revenue of \$40,892,140.

Overcoming Autonomy and Diversity

Independent special districts are both autonomous and diverse, and scrutiny of their prerogative to establish and maintain reserves is largely unwelcome. Taken together, these factors have conspired to deter examination and solutions. The Commission solicited input from special district officials, city government officials, and others to explore potential remedies. The Commission found that responses are needed on several fronts.

1. Developing solutions to particular problems.

The WRD controversy put a spotlight on special district reserves and spurred discussion about ways to address its problems specifically, and

special district reserves generally. Implementation of the reforms detailed in Finding 1 would make the financial activities and reserves of all districts more visible and, over time, could prevent abuses and excesses.

However, where abuses or excesses are identified, the first and preferable alternative is for community leaders and district officials to work together to resolve problems. Solutions should include the implementation of policies for the prudent accumulation and use of reserves.

Where local efforts to resolve problems fail, intervention by the State is often the next step. But that intervention is always costly and contentious. In the case of the WRD, the State Auditor told the Joint Legislative Audit Committee that an examination of the district would cost state taxpayers at least \$87,000. In addition, the district has employed numerous lobbyists, lawyers and others to defend its policies and practices – costs ultimately borne by those it is suppose to serve.

The State Auditor recommended the district establish a reserve limit that the district disagreed with. In response, legislation has been proposed that would specifically prohibit WRD from imposing charges on its customers if its reserves exceed the \$10 million recommended by the State Auditor.⁵⁹

In the course of its study the Commission also received recommendations for another way to address the specific problems presented by the WRD. Neighboring water districts and the Southern California Water Company recommended that the governance structure of the WRD be modified to include representation on the board by water professionals of its major groundwater extractors. Legislation has been introduced to implement this reform. Additional public resources are sure to be expended by those advocating for these reforms and by the WRD in defending the status quo.

The Southern California Water Company also told the Commission that no organization needs a reserve the size of the WRD's, but acknowledged that among special districts WRD is not alone in accumulating and maintaining large reserves. The water company, and others, encouraged the Commission to explore the issue further.⁶⁰

2. Determining and requiring prudent reserves.

In examining the issue of reserves, the Commission questioned why special districts need reserves, the purposes for reserves, and how guidelines for prudent reserves could be established.

Interviews with district financial staff illuminated some of the rationale for maintaining these funds, and the different reserve categories that are used. Reserves are used to pay for or contribute to the costs of planned capital projects, to repair and maintain infrastructure, to purchase equipment, to cover emergencies, to provide a cushion for lean economic times and to cover debt obligations.

Unable to identify principles or accepted standards for establishing reserves by special districts, the Commission queried district and local government officials and their representatives about current practices and what they regard as advisable.

The general managers of the South Coast and El Toro water districts cite targets of 5 to 10 percent of annual operating expenses. When asked to describe common practices regarding reserves, they said district practices vary widely.⁶¹

For comparison, the League of California Cities said there are no benchmarks, industry standards or good recommendations for the accumulation and use of reserves by cities. League officials said that each city determines its policy and practice based on its financial strength (what it can afford) and its political will (what is acceptable to the public). The League said reserve policies and practices range from targets of zero to 25 percent of annual operating expenditures in the general fund; but they are aware of districts with reserves of 50 and even 100 percent. Officials described a 3 to 5 percent target among “a lot” of cities, and “many” with targets between 5 and 25 percent.⁶² Reserves, as so described, would not include funds legally restricted to specific purposes or designated for capital projects, for instance.

GFOA Fund Balance Guideline

The Government Finance Officers Association recommends that governments develop policies “to guide the creation, maintenance, and use of resources for financial stabilization purposes.” It states that policies should establish how and when a government accumulates reserves and identify the purposes for which reserves may be used. It suggests that identifying minimum and maximum reserve levels may be advisable.

The most frequently cited reason for the lack of guidelines, and the justification for not establishing them, is the diversity among special districts. What is prudent in one district may not be prudent in another, it is argued. For example, the need for reserves can depend in part on where the district is in its evolution. A young district with the expectation of

expansive growth and capital improvements may need greater reserves than an older, built-out district whose expenditures are primarily maintenance and replacement. The need for reserves is also predicated on a district’s revenue certainty or uncertainty.

These arguments have merit, but they do not justify the current absence of guidelines that, coupled with the obscurity of many districts, nurture

environments ripe for abuse. Furthermore, enterprise districts have the ability to charge fees, making them less vulnerable to economic downturns and revenue uncertainty. It could be argued that they have less need for large reserves than districts without the ability to charge fees and, when necessary, raise fees to cover the cost of services.

Two efforts to define prudent reserves for cities may inform similar efforts for special districts:

- **Analysis of reserve policies among cities.** Anita Lawrence, the finance director for the City of Camarillo, has long been concerned about the reserves held by cities. She told the Commission that cities are floundering when it comes to establishing policies on reserves.

She has surveyed cities with populations between 10,000 and 200,000 to identify their reserve policies and the criteria used to establish the policies.

Her preliminary analysis showed that when establishing reserves, several key elements were important: Cash flow, vulnerability to natural disasters, exposure to economic uncertainty, and potential impacts of state and federal actions. She agrees that the circumstances of individual entities should be considered, as well as the political attitudes of the community and governing body. She is adamant, however, that guidelines can and should be developed.

She expects to publish her findings in the Summer of 2000 and anticipates that they may be applicable to special district governments, as well.

- **City of Lake Forest.** The city of Lake Forest was concerned that despite efforts since its incorporation in 1991 to establish reserves, it still did not have any target level or goal. City leaders initiated a study in 1997 to try to answer the question: "How much should the city keep in its general fund reserves?"

Using the financial data of cities that had received awards for their budgeting practices from the Government Finance Officers Association, the study compared the city's revenue data with that of other cities nationally, statewide and within Orange County, with similar revenue and population characteristics.

International City Managers Assn.

The International City Managers Association comes at the problem of reserves from another angle. It recommends assessing the fiscal health of city governments in terms of solvency, and defines a city government as solvent if it meets the following criteria:

- ✓ It has sufficient incoming revenues to pay its bills for a year.
- ✓ It has three months of operating expenses in reserve.
- ✓ It is program solvent, meaning it can continue to provide services for current and expected growth.

Source: Thomas Gardner, Director, Vitetta Group.

The study revealed that in all instances Lake Forest had a much higher percentage of reserves (76 percent of general fund revenues) than the average for cities in its category (20.4 percent). Based on the findings, it was recommended that the city establish its target general fund reserves at 30 percent of revenues.

A like methodology, using special district budget information available from county auditor controllers could provide important information about reserve practices among enterprise special districts, allow for comparison among districts, and advance necessary public dialogue about what is prudent.

The information and insights gained from the experiences of city governments may be instructive for policy-makers wrestling with how to determine and implement guidelines for special district reserves.

3. Making reserves visible.

As with special district finances generally, the biggest problem with reserves is that the public and policy-makers do not know about them. To hold districts accountable, prevent costly controversies and plan for infrastructure, the public and policy-makers need information about special district reserves – just as they do about other aspects of their finances and activities. While district officials should determine what is “prudent,” that judgement also should be made by community leaders and the public.

The State could enhance the visibility and understanding of district reserves by requiring that they be publicized in ways easily understood by the public. Reserve information, like other district financial data, should be easily accessible and routinely provided to the public and policy-makers. It should be highlighted in budget presentations at district meetings and meetings of city councils and boards of supervisors. It should be received by LAFCOs and state legislators, and available on Web sites as described in Recommendation 1. To make reserves easily understood, individual fund categories and their purposes should be clearly identified and explained in financial reports tailored to the needs of the public and policy-makers.

4. Integrating reserve information in infrastructure planning.

Some districts have been criticized for impeding effective regional planning and have exempted themselves fiscally and programmatically from the process. To make it possible for district reserves to be considered in local, regional and statewide infrastructure planning, the public and policy-makers must first be aware of the reserves and their prospective uses.

The next step is to ensure that districts and their resources are in fact integrated in infrastructure planning and financing. In some cases, there may be infrastructure needs that can be met by districts if their missions or boundaries were expanded. In other cases, the customers of special districts may be the direct beneficiaries of regional or state infrastructure projects, and so those districts should contribute to the costs of projects. At a minimum, general-purpose governments, regional planning agencies and state policy-makers need to assess the resources of districts prior to developing bond measures and other infrastructure plans.

While potentially controversial, policy-makers must be fully aware of and consider the reserves held by special districts as they fashion comprehensive plans to meet the state's infrastructure needs. As agents of the State, special districts and their resources should not exist in isolation and obscurity.

Summary

Democracy demands that the public and policy-makers have access to information that permits them to understand and assess the operation of all levels of government. This is especially true when the entities control significant public resources. Special districts, particularly enterprise districts, must be required to make information about their reserve funds visible. They must be required to participate with and have those resources considered by the public and policy-makers as they build California's future. The following reforms would help prevent costly controversies and minimize expensive and time-consuming responses to individual problems.

Recommendation 4: The Governor and Legislature should enact policies that will ensure prudent management of special district reserve funds and incorporate these resources into regional and statewide infrastructure planning. Specifically, the State should require:

- ***Districts to publicize their reserves.*** Districts should be required to clearly identify and publicly report, in terms understandable to the public, the size and purpose of reserves and how they are invested. The information should be included in budgets and audited financial statements, highlighted on district Web sites, reported to boards of supervisors and city councils and sent to customers, as described in Recommendation 1. Special districts also should be required to adopt and publicize policies for the accumulation and use of reserves by the district.

- ❑ ***Policy-makers to integrate enterprise district reserve information into infrastructure planning.*** The services and assets of enterprise districts should be included in regional and statewide infrastructure planning. To this end, special districts should be required to coordinate their activities with other districts and general-purpose governments and to participate in the development of county general plans.

- ❑ ***Guidelines for prudent reserves.*** The Governor and Legislature should appoint a panel including experts in finance, management and government, and community representatives, to recommend guidelines for establishing and maintaining prudent reserves by special districts. The panel also should review the investment policies and practices of districts and determine if additional oversight is warranted.

Property Tax Allocations to Enterprise Districts

Finding 5: Property tax allocations to some enterprise districts create inequities among districts and distort the true costs of services. A significant portion of the property tax allocated to all enterprise districts subsidizes districts with the highest reserves.

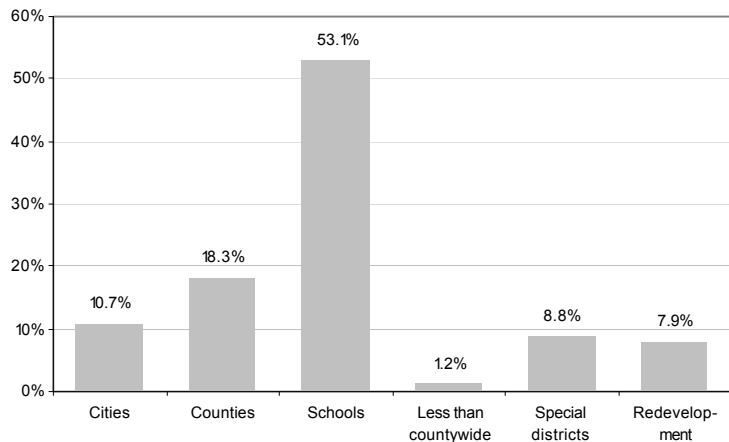
Enterprise special districts that levied property taxes on their customers before Proposition 13 was enacted in 1978 continue to receive a portion of the property tax revenues that are now allocated by the State. The policy of sharing property tax revenue with some enterprise districts made sense immediately after Proposition 13 – which cut tax rates and severed the link between specific taxpayers and specific government agencies. With property tax revenue pooled at the State, there was some logic to divide it among agencies that historically received it. That policy, however, makes less sense with each passing day.

In 1996-97, enterprise special districts received \$421 million in property tax revenue. A sizable portion of that revenue – more than \$100 million – went to 15 enterprise districts that also had some of the largest reserves.

One consequence of this policy is the inequity among districts offering similar services. To some degree, all taxpayers are effectively subsidizing the services received by the customers of districts receiving property tax revenue. The policy also raises questions about the allocation of scarce resources among all agencies providing local services. Property tax revenue that goes to enterprise districts is not going to public safety, parks and recreation, libraries and other “non-enterprise” community services that cannot recover their costs through fees. Many of those districts struggle to provide services with declining resources.

The State should reconsider the allocation of property taxes to enterprise districts generally, and should specifically examine those districts that receive property taxes and have large and growing reserves.

Property Tax Allocations, 1997-1998



Source: Senate Committee on Local Government (1999), page 8.

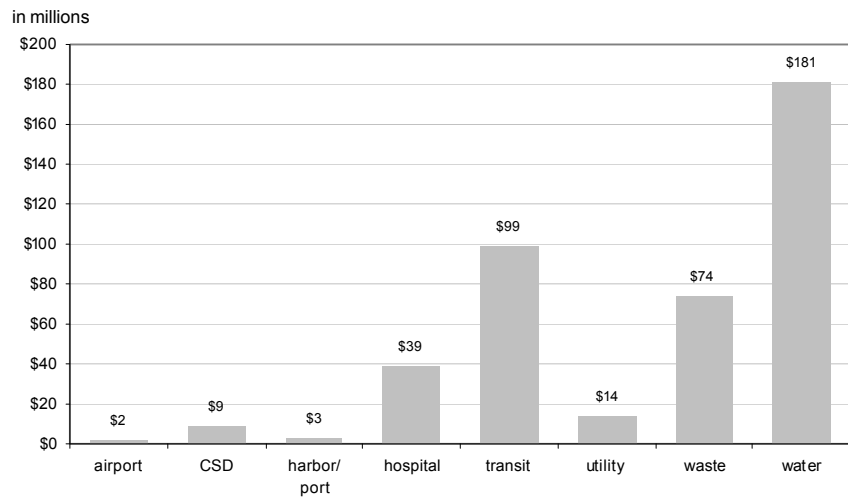
Historical Formulas

Property owners in California pay more than \$20 billion in property taxes each year, making these revenues the third largest source of tax revenues in California.⁶³ For public agencies, property taxes are a coveted source of revenue because of their predictability and relative stability over time. Policy-makers, however, continually grapple with issues of property tax equity, control and reallocation.

The Legislature, as authorized by the California Constitution, allocates property tax revenues to counties, cities, special districts, redevelopment agencies, community college districts and schools. The property tax base and tax rates are prescribed by the Constitution, while state statutes guide the allocation of the revenues. The allocation formulas are based on numerous statutes created over the years to address the impact, first of Proposition 13, and later, of the Educational Revenue Augmentation Fund (ERAF), which was created during the fiscal crisis of the early 1990s. The allocation system is commonly referred to as “AB 8,” after the legislation (Chapter 282, Statutes of 1979, L. Greene) that implemented the system. Schools, a state responsibility, receive 53 percent of all property tax revenues.

Allocations of the 1 percent property tax rate to special districts are based on policies adopted by the Legislature in the weeks following the passage of Proposition 13 in 1978. At that time, remaining property tax revenues were allocated based on shares of the property tax that agencies received from 1975-1978.⁶⁴ Those agencies that had levied

Property Tax Allocated to Independent Enterprise Districts



# receiving property tax	4 of 9	90 of 194	7 of 13	59 of 75	6 of 22	40 of 62	92 of 117	251 of 577
--------------------------	--------	-----------	---------	----------	---------	----------	-----------	------------

Source: State Controller, 1996-97 Property Tax Data, on file.

higher rates to provide enhanced services prior to the passage of the initiative captured and continue to receive higher revenues. Agencies that levied lower or no taxes received lower or no revenues. The allocation formula, which cemented the differences in place, continues today. In 1997-98, special districts received 8.8 percent of property tax revenues.⁶⁵ Independent special districts received \$437 million in 1996-97 – \$420.6 million was allocated to enterprise districts and \$16.7 million to non-enterprise districts.⁶⁶

The Legislature in 1987 recognized the inequity created by the formula and shifted some property tax revenue from counties to cities that previously received little or no property tax revenue. Policy-makers, however, did not include special districts in that reallocation of revenue.

Allocation Formulas are Outdated

The allocation of property tax revenues is difficult to administer and understand, complicating the work of policy-makers and confounding taxpayers. Formulas for allocating property taxes enacted in the late 1970s often fail to reflect the contemporary needs and desires of local communities. Formulas are now locked in place that provide subsidies to some districts, prevent others from delivering services that the public wants, and preclude understanding by the public of what their property tax buys and from whom.

The Legislature – in enacting AB 676 (Brewer) declared that California’s system for allocating property taxes is “seriously flawed.”⁶⁷ It stated that the system does not reflect modern needs and preferences of local communities, or the relative need for funding by cities, counties, special districts, redevelopment agencies and schools to deliver their mandated and discretionary services.

Special districts are an important part of the growing debate over how to revise tax structures to improve the control by local communities of local resources and how to improve accountability of government to taxpayers. One issue is the role of independent special districts in providing specialized services. Revenue flowing to a district dedicated to a single purpose – such as abating mosquitoes – is not easily reallocated to other public health or even broader community needs. A second factor is that some districts can charge fees for services while others cannot. Among the resulting problems:

- ❑ ***Inequities among enterprise districts.*** In 1996-97, 562 enterprise districts received \$421 million in property tax revenue. Ninety-two of those districts received at least 25 percent of their gross revenue from

property taxes. The remaining 549 enterprise districts had to rely entirely on fees – such as water and sewer rates – to cover the costs of providing service.

Prior to Proposition 13, districts could choose to assess higher property taxes on their particular customers rather than raise rates, and often did to pay off bonds used to finance capital projects. Proposition 13, however, rolled back property taxes to a uniform 1 percent of assessed value and limited the rate at which the valuation can be increased for tax purposes.

In the wake of Proposition 13, state policy-makers decided to distribute property tax revenue based on what districts historically collected, which prevented tax-dependent districts from having to drastically raise rates to cover expenses. The customers of those districts, however, were no longer paying higher rates, and so their service was effectively subsidized by taxpayers outside of those districts. And over time, the inequities have grown.

The reasons why districts relied on property taxes, and how they use that revenue now, varies greatly among the districts consulted by the Commission. In some districts property tax revenue was used to

pay for project debt that has since been paid off. In other districts, the tax revenue is used to finance new capital projects or to service debt that is continually being “rolled over” to finance new projects.

Several districts told the Commission that their property tax revenue is used to pay their bond debt service to the State Water Contract. Others said the original purpose for their tax assessment no longer exists and the revenue is now used to offset rates or pay for specific operational costs. Most districts reported that eliminating their property tax revenues would result in rate increases to their customers.⁶⁸ None of the districts said they would scrutinize expenses to reduce costs or would contribute less to their growing reserves.

How Districts Use the Property Tax

Irvine Ranch Water District said that the district’s property tax revenue is pledged to the payment of debt service. They added that the district has used property taxes to pay for its bonded indebtedness since the 1960s, and that it has bonds outstanding until 2033. In 1996-97, property tax revenues represented 6.4 percent of IRWD’s revenue.

San Bernardino Valley Municipal Water District, in 1996-97, received 19.8 percent of its revenue from property tax shares. The district reported it allocated those funds to debt service on the State Water Contract and its own general obligation bond debt.

Central Contra Costa Sanitary District received 11.1 percent of its revenue from property taxes in 1996-97. The district stated that it exercises discretion in allocating those revenues to capital projects or to pay its bond debt.

Some districts that perform primarily enterprise functions also perform non-enterprise functions. For example, the Santa Clara

PROPERTY TAX ALLOCATIONS TO ENTERPRISE DISTRICTS

Valley Water District imports water, recharges groundwater and wholesales water to cities and counties – all enterprise services that it charges fees to provide. It also is responsible for flood control, a non-enterprise activity that the district describes as heavily dependent on the property tax. Approximately 17 percent of the district’s revenue is property tax shares. Sixty-eight percent of that amount annually is allocated to non-enterprise flood control activities.⁶⁹

Property tax revenues have allowed many enterprise districts to charge less than neighboring districts charge for a like service. In addition to the inequities created, this policy distorts the true cost of providing services.

❑ **Property tax revenues flow to some districts with large reserves.**

Among the enterprise districts receiving property tax revenues are some that have accumulated the largest reserves. Some 36 percent of all of the property tax revenue received by enterprise districts goes to just 15 districts that also are among the top 25 districts in terms of retained earnings. Those 15 districts are listed in the table below.

15 Districts are in the “Top 25”	(In Millions)			Property Tax as % of:	
For Both Retained Earnings and Property Tax Revenue	Property Tax	Gross Revenue	Retained Earnings	Gross Revenue	All Prop. Tax* to Enterprise Districts
Santa Clara Valley Water	\$17.3	\$101.7	\$391.0	17.0%	6.1%
Inland Empire Utilities (San Bern.)	\$11.1	\$63.8	\$187.4	17.4%	3.9%
Orange Co. Sanitation No. 3	\$9.4	\$37.7	\$211.7	25.0%	3.3%
Eastern Mun. Water (Riverside)	\$9.4	\$104.8	\$217.2	9.0%	3.3%
Orange Co. Sanitation No. 2	\$8.9	\$35.9	\$192.4	24.7%	3.1%
Moulton-Niguel Water (Orange)	\$8.3	\$56.7	\$216.1	14.7%	2.9%
Central Contra Costa Sanitary	\$5.6	\$50.3	\$214.7	11.1%	2.0%
East Bay Mun. Utility (Alameda)	\$4.9	\$266.4	\$597.3	1.8%	1.7%
Irvine Ranch Water (Orange)	\$4.9	\$77.4	\$279.6	6.4%	1.7%
San Bernardino Valley Mun. Water	\$4.5	\$22.9	\$192.5	19.8%	1.6%
El Dorado Irrigation (Alpine, Amador, Sac.)	\$4.2	\$28.1	\$137.2	15.1%	1.5%
Coachella Valley Co. Water (Riverside)	\$4.1	\$84.0	\$281.2	4.9%	1.4%
L.A. County Sanitation No. 5	\$4.1	\$38.0	\$141.3	10.8%	1.5%
San Diego Co. Water	\$3.9	\$259.4	\$435.0	1.5%	1.4%
Calleguas Municipal Water (Ventura)	\$2.6	\$67.9	\$168.2	3.9%	0.9%
Total	\$103.2	\$1,295.	\$3,863.	8.0%	36.4%

*Does not include transit or hospital districts.
Source: State Controller, 1996-97 retained earnings and property tax for enterprise districts, data on file.

❑ **Property tax revenues fund districts that no longer provide the service for which the district was formed.** In 1998-99, approximately \$17 million in property taxes were allocated to 14

health care districts that no longer operate hospitals.⁷⁰ Five of those districts report spending less than 25 percent of their revenue on direct services in their community. Additional health care district information is contained in Finding 3.

- ***Non-enterprise districts have been hit the hardest.*** In the aftermath of the 1992-93 ERAF shift of funds from local governments to the schools, a number of non-enterprise and non-public safety special districts, which do not have the option of raising fees, have been impacted the most.

Counties and cities and some public safety districts have been granted relief through a number of measures – including Proposition 172, the half-cent sales tax increase for public safety services; state funding of trial courts; the state COPS program; and changes in state formulas for fines and property forfeitures. But non-enterprise districts that do not provide public safety services have not received comparable relief. Recreation and park districts have been forced to charge higher fees, reduce services and close facilities. Many small independent library districts have struggled to remain open.

Despite the losses experienced by non-enterprise districts, enterprise districts have continued to receive taxes based on the pre-Proposition 13 formula. While policy-makers have touched on the issue in a number of forums, the problems have not been resolved.

Of Enterprise Districts and Property Tax Revenues

The property tax revenue received by enterprise special districts is a small part of a much larger debate over the need to reform state and local finances. But as an issue, it can be separated and solved without fundamentally restructuring the state and local fiscal relationship. Numerous policy reviews have come to that conclusion, although few have been willing to instigate the controversy likely to ensue from a serious attempt to address this inequity.

J. Fred Silva, who has been involved in state fiscal policy-making for years and is now a government relations expert at the Public Policy Institute of California, testified:

What issues should be the focus of the Little Hoover Commission's work... Finance issues. Focus on the financing of enterprise and non-enterprise districts. Specifically, review the use of the property tax to finance enterprise services.

In principal it is easy to say that enterprise districts should not receive property taxes. But the individual circumstances of special districts vary

significantly. Any change in the status quo will be difficult and much of the applicable law is constitutional rather than in statute. As a result, the approach has to be more sophisticated.

Other studies of state and local government finance have considered property tax allocations to special districts. Alternatives have been discussed, but consensus on solutions has been elusive:

- ❑ **California Constitution Revision Commission.** The California Constitution Revision Commission recommended the creation of a citizens charter commission on local government efficiency and restructuring in each county. The commissions would develop government services plans, reallocate local costs and revenues, and let the voters decide on new “Community Charters.” To foster local control, the non-school share of the property tax would be allocated by the charter, not state law.

- ❑ **The Commission on Governance for the 21st Century.** The commission heard testimony on property tax allocations to enterprise districts, but did not examine the issue in depth. In its final report, *Growth within Bounds*, the commission suggested that “future government reformers may wish to consider reallocating a portion of property tax revenues currently accruing to enterprise districts... .” ⁷¹

- ❑ **Speaker’s Commission on State and Local Government Finance.** The commission heard that there is inadequate public understanding of which agencies receive property tax allocations. It recommended that to increase public understanding of how local services are funded that a state agency or county auditors report the amount of property tax revenues that individual agencies receive and the services funded by that revenue.⁷²

- ❑ **Senate Committee on Local Government.** The Senate Committee on Local Government identified property tax allocations to enterprise special districts as one of four policy issues on this topic that lawmakers will grapple with in 2000. The committee raised the following policy questions in its summary report of the September 1999 interim hearing:⁷³
 - ✓ Should the Legislature stop enterprise districts from subsidizing their operations with property tax revenues?

 - ✓ Should the Legislature reallocate property tax revenues from enterprise districts to other local governments, including non-enterprise districts?

- ✓ If so, should the Legislature phase-out these subsidies to avoid price increases?

□ **Legislative Analyst.** In AB 676, the Legislature directed the LAO to identify alternatives for restructuring the property tax allocation system to accomplish three goals: 1) increase taxpayer knowledge of the allocation of property taxes; 2) provide greater local control; and 3) correct the skewed land use incentives faced by local governments. Among the LAO's conclusions:⁷⁴

- ✓ The current property tax allocation system presents particular problems for cities and counties that provide municipal services through independent special districts. Local officials and citizens, lacking the authority to change the allocation of property taxes, are stuck with formulas that do not reflect the current priorities of the community. The LAO cites as examples water districts that continue to receive property taxes based on 25 year-old formulas. They continue to receive tax revenues despite changed community needs and the general trend for water and other enterprise services to be funded by user charges rather than general taxes.
- ✓ Special purpose agencies vs. general purpose governments is one of four key tensions inherent in local finance and property tax allocation system reform proposals.
- ✓ State laws controlling the allocation of property taxes may have discouraged some special purpose governments, such as water and sanitation districts, from evolving away from property taxes to user fees.

Among the LAO's alternatives: Maintain property tax rate stability, state control over tax allocation and the current role of special district governments. Shift the emphasis toward local control of the property tax rate and therefore modestly toward general purpose government. Shift the emphasis significantly toward general purpose government by making property taxes formerly allocated to special districts available to cities and counties as general purpose revenues. And finally, promote general purpose government by assigning responsibility for providing all local services to cities and counties, which could in turn delegate responsibilities to special districts.

The LAO expressed optimism that despite the failures of past efforts reforms could be accomplished if policy-makers are mindful of three considerations: 1) No perfect solution exists; 2) Solution of the problem requires focused attention; and 3) funds are needed.

The alternatives contained in the LAO report – and the work of other commissions and task forces that have reviewed the issue – could advance the goal of meaningful tax allocation reform, including property tax allocations to enterprise districts. Those who have studied the issue and witnessed first-hand the difficulty that policy-makers have with resolving it told the Commission that policy-makers have the information needed to begin to make reforms now.

The Little Hoover Commission also found that a relative handful of enterprise districts with the highest reserves receive a substantial portion of the property tax allocation to all enterprise districts. These are resources that might be better allocated to reflect present-day community needs and priorities. The Legislature could address these possible inequities now and, at the same time, contribute to the larger analysis of property tax allocations to enterprise districts.

Alternative mechanisms that would permit a case-by-case review of property tax allocations to enterprise districts, include:

- **Joint legislative review.** The Legislature, through the Joint Legislative Sunset Review Committee, has provided valuable scrutiny to the licensing boards within the Department of Consumer Affairs. The systematic review provided for detailed evaluations of individual boards, and provided for the Legislature a basis for making case-by-case changes to the entities. A similar review of enterprise districts with large reserves and large property tax allocations could be an effective means of assessing changes on a district-by-district basis.
- **State Auditor Review.** The Legislature could direct the State Auditor to examine enterprise special districts that receive property taxes and that have the highest reserves. The Auditor could be directed to assess how the property tax revenue is used, whether those functions could be funded through established fees, and the potential for a reduction in property taxes to be offset by more efficient operations on the part of the district.

Property Tax Allocation Policy Questions

Because of the diversity of districts, any reallocation of property tax revenues will likely have to be based on a case-by-case review of districts and how they use that revenue. Among the questions that should guide these public decisions:

- ✓ How do property tax allocations impact rate structures and exaggerate inequities among ratepayers? Between big and small users? Between commercial and residential users? Between low-income users who have trouble paying for essential services and customers who do not?
- ✓ How do property tax allocations factor into the abilities of enterprise districts to build and use reserves?
- ✓ What is the history of property tax use by districts? Is it tied to specific projects? Would user fees more appropriately fund those projects?
- ✓ If the community could, would it reallocate this revenue to a higher public priority?

- **Reviews by County Supervisors.** The State could encourage and empower county boards of supervisors to initiate audits and public examination of enterprise districts that receive property tax revenues. As an incentive, counties that conduct reviews and reach conclusions that the property tax revenue could serve a higher community need could be allowed to reclaim and reallocate that revenue.

Summary

Property tax allocations to enterprise special districts are just one of many issues that must be considered in any comprehensive analysis of the current property tax allocation system. But lawmakers should specifically review property tax allocations to enterprise special districts – particularly those districts with the largest reserves. A number of mechanisms could be used to explore these issues on a district-by-district basis, including ones that would allow state or local officials to determine if the revenue should be reallocated elsewhere.

Recommendation 5: Policy-makers should scrutinize the appropriateness of maintaining property tax allocations to enterprise districts. Among the alternatives:

- **Annually review the level of property tax support.** The Controller could annually report the property tax revenue distributed among enterprise districts with the largest reserves. With the assistance of the Legislative Analyst, and as part of the budget process, the Legislature could decide whether to continue or modify this allocation of property taxes.
- **Examine all allocations to enterprise districts.** The Legislature could appoint a task force to examine how individual enterprise districts use property tax revenues. The task force could identify districts that should continue to receive the revenues, those that should receive smaller allocations, and those that should no longer receive property tax revenue.
- **Require a state audit of some districts.** The Legislature could require the State Auditor to examine enterprise districts that receive property taxes and also have the highest reserves. The Legislature could then take specific action to reduce or eliminate the allocations to those districts without a strong rationale for tax funding.
- **Allow counties to reclaim and reallocate property tax revenues.** The Legislature could provide a mechanism for counties, following a public review process, to reclaim property tax revenues from

enterprise districts and reallocate those funds to meet contemporary community needs and priorities.

- ***Enhance public understanding of property tax allocations.*** Property tax bills should identify for taxpayers the independent special districts that provide services to them, along with the tax allocation, reserves and other financial information about those districts.

Conclusion

Through this review, the Commission has come to understand that thousands of special districts provide valuable services to millions of Californians. But it also found reason to be concerned that the government closest to the people is not always visible or accountable to the people.

When special districts first emerged, they were state-of-the-art government. All of their attributes were tailored to the unique needs of their communities – their boundaries, their functions, their governance and their finances.

Need irrigation water to make the desert bloom? The first step was to create a special district. Need port facilities to capture international trade, form a district. Want to stop encephalitis, form a district. Inspired to build strong bodies and strong minds, form a park district and a library district.

Many of these independent government entities continue to evolve in ways that increase their value and relevance to the citizens they serve.

But others are reluctant to change and to open themselves to scrutiny. Their boundaries are meaningless relics of communities that have lost distinctions. They spend money on their defined missions, regardless of other community needs. In some cases, they hold vast financial reserves that have simply not been publicly examined. In extreme cases, the governing boards are only “governing” contracts with private service providers.

In some cases, small districts that were created to serve once-isolated communities should be merged to efficiently provide services to large urban areas. In a few cases, the districts as separate units of government are no longer warranted and should be put out of business.

In this report, the Commission did not make judgments about individual districts. Not because these districts shouldn't be judged, but because they should be judged by the citizens they serve. The problem is the public and community leaders often do not have the information necessary to determine whether the quality of service is good, the price is fair, and the choices made by special districts reflect the priorities of their communities.

The Commission found this scrutiny and evolution occurring in communities where special districts are well known to the public and where Local Agency Formation Commissions are assertive catalysts for change.

The Commission's recommendations call for state policy-makers to help special districts function in ways that would reconnect them to their communities. The recommendations also would provide local agency formation commissions with the structure, the resources and the tools necessary to be the force of change that the State expects them to be. And the recommendations provide mechanisms and incentives for examining on a case-by-case basis some nagging issues – including an inequitable reliance on property taxes by some enterprise districts.

Appendices & Notes

Appendix A

Little Hoover Commission Public Hearing Witnesses

Witnesses Appearing at Little Hoover Commission Special Districts Public Hearing on June 24, 1999

Fred Silva
Advisor, Governmental Relations
Public Policy Institute of California

Stephen P. Morgan
Professor, University of Southern California,
Sacramento Center and
California State University, Hayward

Thomas M. Gardner
Director of Public Management Consulting
Vitetta Group

Harry Ehrlich, President
California Special Districts Association and
Deputy General Manager of Capital Programs
Olivenhain Municipal Water District

Dana M. Smith
Executive Director
Orange County Local Agency Formation
Commission

Phil Batchelor
County Administrator
Contra Costa County

Herb Moniz,
City Manager
City of San Ramon

Witnesses Appearing at Little Hoover Commission Special Districts Public Hearing on August 26, 1999

Keith McCarthy
Mayor
City of Downey

Marc Titel
City Council Member
City of Lakewood

Robert Goldsworthy
President, Board of Directors
Water Replenishment District of Southern
California

Edward C. Little
Member, Board of Directors
West Basin Municipal Water District

Charles A. Horel
President, Board of Directors
American River Fire District

Dean O. O'Brien
President, Board of Directors
Sacramento County Fire District

John S. O'Farrell
Executive Officer
Sacramento County Local Agency Formation
Commission

Michael Dunbar
General Manager
South Coast Water District

Kenneth Frank
City Manager
City of Laguna Beach

Joyce Crosthwaite
Former Assistant Executive Officer
Orange County Local Agency Formation
Commission

Dana M. Smith
Executive Officer
Orange County Local Agency Formation
Commission

James Evans
President, Board of Directors
Midway City Sanitary District

Appendix B

**Little Hoover Commission
Special Districts Survey Questionnaire
Director/Trustee Benefits and Compensation**

Please respond to the following questions. You may use this form and return it in the enclosed envelope, attaching additional pages if necessary, or respond by e-mail to little.hoover@lhc.ca.gov, using the same format. Thank you for your assistance.

District: _____

Survey Respondent Name & Title: _____

Phone number: _____

- (1) What services does the district provide?

- (2) How many directors/trustees serve on the district board of directors?

- (3) How often does the board meet?

- (4) How many subcommittees does the board maintain?
 - a) Number of subcommittees: _____

 - b) How often does each subcommittee meet?

- (5) On average, how much time do directors/trustees spend per month preparing for board and subcommittee meetings and conducting board activities?

(6) Do directors/trustees receive daily compensation for board and subcommittee meeting attendance? Yes ____ No ____ If no, go to question 7.

a) What is the district's daily compensation rate to directors/trustees for meeting attendance? \$ ____

b) What is the maximum number of days in a month for which a director/trustee can be compensated for meeting attendance (include subcommittee meetings)?

No. of days: _____

c) What was the total dollar amount of daily compensation paid to directors/trustees for meeting attendance (include subcommittees) in fiscal year 1998-99?

\$ _____

(7) Does the district send directors/trustees to continuing education opportunities such as conferences, seminars and other workshops?

Yes ____ No ____ If no, go to question 8.

a) What was the total amount paid by the district for director attendance at conferences, seminars or workshops in fiscal year 1998-99? Please include registration fees, travel, per diem and any other costs associated with such attendance that were paid by the district. \$ _____

(8) Does the district provide health benefits to directors/trustees?

Yes ____ No ____ If no, go to question 10.

a) Does the district extend these benefits to spouses and/or dependents of directors/trustees? Yes ____ No ____

b) What was the total amount expended by the district in fiscal year 1998-99 for health benefits for directors/trustees and their spouses and/or dependents?

\$ _____

(9) Does the district provide health benefits to any former directors/trustees?

Yes____ No ____ If no, go to question 10.

a) If yes, please describe the coverage provided.

b) What was the total amount paid by the district in 1998-99 for health benefits for former directors/trustees? \$_____

(10) Do district directors/trustees receive life insurance benefits?

Yes____ No ____ If no, go to question 11.

a) If yes, describe the type of policy provided.

b) Is this benefit extended to former directors/trustees? Yes____ No ____

c) What was the total amount expended by the district in 1998-99 for life insurance benefits for current and former directors/trustees? \$_____

(11) Do district directors/trustees receive any other benefits or compensation?

Yes____ No ____ If yes, please explain.

(12) In the last 10 years, has your district considered reorganization activities such as consolidation, intergovernmental agreements, annexation or others?

Yes ___ No ___ Please explain.

(13) In your experience, have benefits and compensation provided to directors/trustees ever been a deterrent to district consolidation or reorganization?

a) Yes ___ No ___ Please explain.

b) Please describe any other issues that have been a deterrent to consolidation or reorganization efforts.

Thank you for completing this questionnaire. Please return it to the Little Hoover Commission in the enclosed envelope by November 19, 1999, or by e-mail using the same format. If we do not receive your response by the above date, Commission staff will contact you to conduct the survey by telephone.

Appendix C

Little Hoover Commission Health Care Districts Survey Questionnaire

Please respond to the following questions. You may use this form and return it in the enclosed envelope, attaching additional pages if necessary, or respond by e-mail to little.hoover@lhc.ca.gov, using the same format. Thank you for your assistance.

District: _____

Survey Respondent: _____

- (1) When was the district formed and what was its mission when formed?

- (2) What is the district's current mission? If different from the original mission, when and why did it change?

- (3) If the mission of the district changed, has the board of trustees or other district or agency explored dissolving the district? If yes, please describe what actions have been taken in this regard and the status of these efforts. If no, please describe why not.

- (4) Who does the district serve and what are the most important services provided by the district?

- (5) Do other local entities provide the same or similar services?
Yes____ No____ If yes, please identify the entities.

LITTLE HOOVER COMMISSION

(6) Has the district formed partnerships with other local agencies to deliver services?
 Yes____ No____ If yes, please identify the agencies and types of services provided collaboratively.

(7) Please provide the following information regarding the district's budget for fiscal years 1995-96 through 1999-2000:

	1995-96	1996-97	1997-98	1998-99	Anticipated 1999-2000
a) Gross revenue	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
b) Property tax allocation received by the district	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
c) Other sources of revenue (include source and \$ amount)					
d) Retained earnings or reserve funds	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(8) What percentage of the district's revenue is expended on direct, health-related services in the community?

(9) What happened to the acute care hospital once administered by the district?

(10) What role, if any, does the district continue to play in the governance or monitoring of services provided by the hospital?

- (11)** If the hospital previously administered by the district is now administered by another entity, does the district provide any revenue to the hospital?
a) Yes_____ No _____ If yes, what dollar amount?
- (12)** How many trustees serve on the district board?
- (13)** How often does the board meet and what is the district's daily compensation rate to trustees for meeting attendance?
- (14)** On average, how much time does each trustee spend per month preparing for meetings and conducting board activities?
- (15)** What was the total dollar amount of daily compensation paid to trustees for meeting attendance (including subcommittees) in fiscal year 1998-99?
- (16)** Does the district send directors to conferences, seminars and other workshops?
a) Yes_____ No_____ If no, go to question 17.
b) What was the total amount paid by the district for trustee attendance at conferences, seminars or workshops in fiscal year 1998-99? Please include registration fees, travel, per diem and any other costs associated with such attendance that were paid by the district.
- (17)** Does the district provide health coverage to trustees?
a) Yes _____ No _____ If no, go to question 19.
b) Does the district extend these benefits to directors' spouses and/or dependents? Yes_____ No _____
c) Please describe the coverage provided.
d) What was the total amount expended by the district in fiscal year 1998-99 for health benefits for trustees and trustees' spouses and/or dependents?

(18) Does the district provide health benefits to any former trustees?

a) Yes____ No ____ If no, go to question 19.

If yes, how many? _____

b) What was the total amount paid by the district in fiscal year 1998-99 for health benefits for former trustees?

(19) Does the district provide life insurance benefits to trustees?

a) Yes____ No ____ If no, go to question 20.

If yes, describe the type of policy provided.

b) Is this benefit extended to former trustees? Yes____ No ____

c) What was the total amount expended by the district in 1998-99 for life insurance benefits for current and former trustees?

(20) Do any trustees of the district also serve as directors or trustees of the acute care hospital once operated by the district? Yes ____ No ____

If yes, how many? _____

Thank you for completing this questionnaire. Please return it, the 1998-99 district audit, and the district business and strategic plans to the Little Hoover Commission by November 8, 1999.

Appendix D

Enterprise Districts with the Largest Retained Earnings

	County	Name	Gross Revenue	Retained Earnings Dollars	% of Gross Revenue
1.	Los Angeles	Metropolitan Water District of So. Calif.	\$916,495,658	\$3,592,609,447	392%
2.	Los Angeles	County Sanitation No. 2 Refuse Disposal - Working Capital Funds	\$234,486,701	\$638,272,450	272%
3.	Alameda & Contra Costa	East Bay Municipal Utility	\$266,448,000	\$597,332,000	224%
4.	Imperial	Imperial Irrigation	\$252,356,744	\$561,988,395	223%
5.	San Diego	San Diego Unified Port	\$149,404,265	\$496,430,559	332%
6.	San Diego	San Diego County Water Authority	\$259,383,247	\$435,049,278	168%
7.	Santa Clara	Santa Clara Valley Water	\$101,664,957	\$391,029,634	385%
8.	Contra Costa	Contra Costa Water	\$87,587,842	\$360,869,552	412%
9.	Sacramento	Sacramento Regional County Sanitation	\$101,240,872	\$345,276,046	341%
10.	Riverside, Imperial & San Diego	Coachella Valley County Water	\$84,023,076	\$281,262,098	335%
11.	Orange	Irvine Ranch Water	\$77,399,000	\$279,625,000	361%
12.	Sacramento & Placer	Sacramento Municipal Utility	\$735,039,025	\$217,234,482	30%
13.	Riverside & Orange	Eastern Municipal Water	\$104,786,335	\$217,181,106	207%
14.	Orange	Moulton-Niguel Water	\$56,749,289	\$216,127,257	381%
15.	Contra Costa	Central Contra Costa Sanitary	\$50,322,689	\$214,723,540	427%
16.	Orange	County Sanitation No. 3	\$37,730,251	\$211,669,228	561%
17.	Alameda	Union Sanitary	\$38,500,000	\$202,442,000	526%
18.	San Bernardino & Riverside	San Bernardino Valley Municipal Water	\$22,854,120	\$192,483,302	842%
19.	Orange	County Sanitation No. 2	\$35,915,857	\$192,442,891	536%
20.	San Bernardino	Inland Empire Utilities Agency	\$63,787,832	\$187,371,675	294%
21.	Ventura	Calleguas Municipal Water	\$67,863,150	\$168,164,580	248%
22.	Los Angeles	County Sanitation No. 5	\$38,002,041	\$141,306,672	372%
23.	El Dorado, Alpine, Butte & Sacramento	El Dorado Irrigation	\$28,079,246	\$137,229,187	489%
24.	Solano	Vallejo Sanitation and Flood Control	\$18,939,348	\$136,949,813	723%
25.	Alameda	Alameda County Water	\$49,280,900	\$133,227,500	270%

Notes

- i. The retained earnings presented in this report were provided by the State Controller's office. Prior to the release of the report, the Controller's office asserted that its definition of retained earnings did not include fixed assets or infrastructure. As part of its research, the Commission contacted several districts, which confirmed the accuracy of the Controller's information. Subsequent to the report's release, the Commission has become aware that some districts include some of their fixed assets in the values they report to the Controller as retained earnings. The Controller's office now believes that to accurately separate fixed assets from other retained earnings would require a detailed case-by-case analysis.
1. Kenneth Frank, city manager, city of Laguna Beach, personal communication, Jul. 1999.
2. State Controller, 1996-97 data on special district retained earnings and fund balances, on file. The term reserves refers to retained earnings, fund balances, or a combination.
3. *California Government Code*, Section 56036.
4. Senate Local Government Committee, *What's So Special About Special Districts? A Citizen's Guide to Special Districts in California*, Second Edition, Nov. 1993.
5. Senate Local Government Committee, 1993.
6. Counts taken from data on gross revenues and reserves, State Controller, 1996-97 data requested by the Commission, on file.
7. State Controller, 1996-97 data requested by the Commission, on file.
8. State Controller, 1996-97 data requested by the Commission, on file.
9. *California Government Code*, Section 12463.1.
10. *California Government Code*, Section 12463.1.
11. *California Government Code*, Section 56001.
12. Former Assembly Speaker Curt Pringle, personal communication, Jul. 1999.
13. Steve Hayashi, General Manager, Union Sanitary District, personal communication, Mar. 1999.
14. Office of State Senator Polanco, personal communication, Mar. 2000.
15. Paul G. Lewis, *Deep Roots: Local Government Structure in California*. Public Policy Institute of California, 1998.
16. Stephen P. Morgan, *The Impact of Special District Reorganization*, dissertation presented to the faculty of the School of Public Administration, University of Southern California, Aug. 1996.
17. John Bahorski, City Manager, City of Dana Point, personal communication, Jul. 1999.
18. Latent powers are those powers which are authorized in statute but are not exercised by the district.
19. Commission on Local Governance for the 21 Century, *Growth Within Bounds*, Jan. 2000.
20. Nancy Burns, *The Formation of American Local Government: Private Values in Public Institutions* (1994), page 12.
21. The Commission collected special district and city council elections data from Sacramento and Contra Costa counties. In Contra Costa, there was insufficient data available to calculate voter participation rates over time. Due to the reporting format, voter registration information was only consistently available for odd-year elections, which tend to have lower turnout than general elections. Information on unopposed candidates and appointees also

was unavailable from Contra Costa County. As a result, the Commission has reported voter participation and detailed information on uncontested seats for Sacramento County only.

22. Detailed information on unopposed candidates and appointees was not available from Contra Costa County.
23. The differences between city council and each type of special district elections are significant for a 99% confidence interval, using a two sample t-Test assuming unequal variances.
24. In districts or city councils that elect by division, each division is counted as a separate election. Elections to fill short-term vacancies are also counted separately from the full-term elections for the same districts.
25. In many special district and city council races, several seats are available, and voters have the option to vote for multiple candidates. One item, for instance, may direct the voter to “vote for no more than 3.” The Commission determined the voter participation rate by comparing the total number of votes cast to the total number of votes possible if all eligible registered voters had voted for all available seats (“allowed” votes). The resulting number is the average number of votes cast per registered voter.

There are many reasons why voters may choose to cast only a portion of their allotted votes. In some instances, voters may feel uninformed about the candidates or district. In other cases, they may not want to support candidates who could nudge out their top choice.
26. Differences are significant for a 95% confidence interval.
27. Commission on Governance for the 21 Century.
28. Commission on Governance for the 21 Century.
29. Commission on Governance for the 21 Century.
30. Does not include Orange County dependent districts, as this information was not available from the county.
31. Fran Sutton, executive officer, Stanislaus County LAFCO, interview, Oct. 1999.
32. Commission on Governance for the 21 Century.
33. George Spiliotis, executive officer, Riverside County LAFCO, interview, Nove. 1999.
34. The Commission requested the total amount spent by each district on meeting stipends, health and life insurance benefits in 1999. For comparative purposes, these figures have been converted to average expenditures per board member. Several districts did not report the requested information on meeting compensation total expenditures. When possible, this data has been extrapolated from the district’s reported meeting stipend and average number of meetings per month.
35. Mike Dunbar, general manager, South Coast Water District, Little Hoover Commission Survey response, Nov. 1999.
36. Personal communication, Mar. 24, 2000.
37. Kevin P. Eggleston, fire chief, San Miguel Consolidated Fire Protection District, Little Hoover Commission Survey response, Nov. 1999.
38. Joyce Crosswaithe, former assistant executive officer, Orange County LAFCO, personal communication, Dec. 1999.
39. George Spiliotis, Riverside County LAFCO executive officer, interview, Nov. 1999.
40. Theodore H. Poister and Gregory Streib, “Performance Measurement in Municipal Government: Assessing the State of the Practice,” Georgia State University, *Public Administration Review*, Jul./Aug. 1999, Vol.59, No.4.

41. Theodore H. Poister and Gregory Streib.
42. Theodore H. Poister and Gregory Streib.
43. *California Government Code*, Section 53601 et seq.
44. Pat Beal, State Treasurer's Office, personal communication, Apr. 2000.
45. Marianne O'Malley, Legislative Analyst's Office, personal communication, Mar. 2000.
46. Thomas M. Gardner, DPA, Director, Vitetta Group, personal communication, Jun. 1999.
47. The description of the Metropolitan Water District's retained earnings is based on written response to the Commission's questionnaire. Subsequent to the release of the report, MWD provided written clarification that its \$4 billion in retained earnings includes some of its infrastructure. The district reported a \$921 million cash and investment balance as of June 30, 1999.
48. California State Auditor, *Water Replenishment District of Southern California*, Dec. 1999.
49. *California Government Code*, Section 65350 et. seq.
50. California Department of Finance, *Capital Outlay & Infrastructure Report*, 1999.
51. California Business Roundtable, *Building a Legacy for the Next Generation*, Aug. 1998.
52. Legislative Analyst's Office, *Overhauling the State's Infrastructure Planning and Financing Process*, Dec. 1998.
53. Stephen K. Hall, executive director, Association of California Water Agencies, Letter to the Editor, *Sacramento Bee*, 2000.
54. Legislative Analyst's Office, *Ballot Proposition Analysis, Proposition 13*, for Election Tuesday, Mar. 7, 2000.
55. Rudy Muravez, Chief Financial Officer, Santa Clara Valley Water District, personal communication, Jan. 27, 2000.
56. Joe Aguilar, Principal, Vavrinek, Trine, Day & Co., LLP, personal communication, Mar. 2000.
57. Dave Hawley, chief financial officer and Tom Hammatt, controller, personal communication, January, March 1999, Apr. 2000.
58. California State Auditor, Dec. 1999.
59. California State Auditor, Dec. 1999.
60. Joseph F. Young, written correspondence to the Little Hoover Commission, Sep. 1999.
61. Mike Dunbar, general manager, South Coast Water District and Ron Kennedy, general manager, El Toro Water District, personal communication, Mar. 1999.
62. Dan Harrison, Asst. Director, Administrative Services, League of California Cities, personal communication, Jan. 2000.
63. Legislative Analyst report, *Reconsidering AB 8: Exploring Alternative Ways to Allocate Property Taxes*, Feb. 3, 2000.
64. Summary Report from the Interim Hearing of the Senate Committee on Local Government, *Property Tax Allocation*, Sep. 21, 1999.
65. Senate Committee on Local Government, 1999, page 8.
66. State Controller, data requested by the Commission, on file.
67. Chapter 94, Statutes of 1999.
68. Telephone interviews with enterprise districts with the largest reserves.

69. Rudy Muvarez, Santa Clara County Water District, personal communication, Jan. 2000.
70. Data from Little Hoover Commission survey. Two districts did not respond to this question, and five districts did not respond to the survey. Property tax revenue for these districts is not included in the \$17 million figure.
71. Commission on Local Governance for the 21 Century.
72. The *Final Report of the Speakers Commission on State and Local Government Finance*, Mar. 2000.
73. Senate Committee on Local Government, 1999, page 23.
74. Legislative Analyst, *Reconsidering AB 8: Exploring Alternative Ways to Allocate Property Taxes*, Feb. 2000.

Special Acknowledgements

The Commission would like to acknowledge Joyce Crosthwaite for her assistance in developing survey questionnaires, for conducting interviews with LAFCO executive officers and for her insights into the operation of LAFCOs.

The Commission also appreciates the assistance of the California Special Districts Association and the Association of California Healthcare Districts in the Commission's surveys of special districts.



Submitted July 15, 2010

Proposition 26

Increases Legislative Vote Requirement to Two-Thirds for State Levies and Charges. Imposes Additional Requirement for Voters to Approve Local Levies and Charges With Limited Exceptions. Initiative Constitutional Amendment.

Summary of Legislative Analyst's Estimate of Net State and Local Government Fiscal Impact

- **Fiscal Impact:** Depending on decisions by governing bodies and voters, decreased state and local government revenues and spending (up to billions of dollars annually). Increased transportation spending and state General Fund costs (\$1 billion annually).

Yes/No Statement

A **YES** vote on this measure means: The definition of taxes would be broadened to include many payments currently considered to be fees or charges. As a result, more state and local proposals to increase revenues would require approval by two-thirds of each house of the Legislature or by local voters.

A **NO** vote on this measure means: Current constitutional requirements regarding fees and taxes would not be changed.

Background

State and local governments impose a variety of taxes, fees, and charges on individuals and businesses. Taxes—such as income, sales, and property taxes—are typically used to pay for general public services such as education, prisons, health, and social services. Fees and charges, by comparison, typically pay for a particular service or program benefitting individuals or businesses. There are three broad categories of fees and charges:

- User fees—such as state park entrance fees and garbage fees, where the user pays for the cost of a specific service or program.
- Regulatory fees—such as fees on restaurants to pay for health inspections and fees on the purchase of beverage containers to support recycling programs. Regulatory fees pay for programs that place requirements on the activities of businesses or people to achieve particular public goals or help offset the public or environmental impact of certain activities.
- Property charges—such as charges imposed on property developers to improve roads leading to new subdivisions and assessments that pay for improvements and services that benefit the property owner.

State law has different approval requirements regarding taxes, fees, and property charges. As Figure 1 shows, state or local governments usually can create or increase a fee or charge with a majority vote of the governing body (the Legislature, city council, county board of supervisors, etcetera). In contrast, increasing tax revenues usually requires approval by two-thirds of each house of the state Legislature (for state proposals) or a vote of the people (for local proposals).

Figure 1

Approval Requirements: State and Local Taxes, Fees, and Charges

	State	Local
Tax	Two-thirds of each house of the Legislature for measures increasing state revenues.	<ul style="list-style-type: none"> ▪ Two-thirds of local voters if the local government specifies how the funds will be used. ▪ Majority of local voters if the local government does not specify how the funds will be used.
Fee	Majority of each house of the	Generally, a majority of the governing body.

Legislature.

Property Charges	Majority of each house of the Legislature.	Generally, a majority of the governing body. Some also require approval by a majority of property owners or two-thirds of local voters.
-------------------------	--	---

Disagreements Regarding Regulatory Fees. Over the years, there has been disagreement regarding the difference between regulatory fees and taxes, particularly when the money is raised to pay for a program of broad public benefit. In 1991, for example, the state began imposing a regulatory fee on businesses that made products containing lead. The state uses this money to screen children at risk for lead poisoning, follow up on their treatment, and identify sources of lead contamination responsible for the poisoning. In court, the Sinclair Paint Company argued that this regulatory fee was a tax because: (1) the program provides a broad public benefit, not a benefit to the regulated business, and (2) the companies that pay the fee have no duties regarding the lead poisoning program other than payment of the fee.

In 1997, the California Supreme Court ruled that this charge on businesses was a regulatory fee, not a tax. The court said government may impose regulatory fees on companies that make contaminating products in order to help correct adverse health effects related to those products. Consequently, regulatory fees of this type can be created or increased by (1) a majority vote of each house of the Legislature or (2) a majority vote of a local governing body.

Proposal

This measure expands the definition of a tax and a tax increase so that more proposals would require approval by two-thirds of the Legislature or by local voters. Figure 2 summarizes its main provisions.

Figure 2

Major Provisions of Proposition 26

- Expands the Scope of What Is a State or Local Tax
 - Classifies as taxes some fees and charges that government currently may impose with a majority vote.
 - As a result, more state revenue proposals would require approval by two-thirds of each house of the Legislature and more local revenue proposals would require local voter approval.
- Raises the Approval Requirement for Some State Revenue Proposals
 - Requires a two-thirds vote of each house of the Legislature to approve laws that increase taxes on any taxpayer, even if the law's overall fiscal effect does not increase state revenues.
- Repeals Recently Passed, Conflicting State Laws
 - Repeals recent state laws that conflict with this measure, unless they are approved again by two-thirds of each house of the Legislature. Repeal becomes effective in November 2011.

Definition of a State or Local Tax

Expands Definition. This measure broadens the definition of a state or local tax to include many payments currently considered to be fees or charges. As a result, the measure would have the effect of increasing the number of revenue proposals subject to the higher approval requirements summarized in Figure 1. Generally, the types of fees and charges that would become taxes under the measure are ones that government imposes to address health, environmental, or other societal or economic concerns. Figure 3 provides examples of some regulatory fees that could be considered taxes, in part or in whole, under the measure. This is because these fees pay for many services that benefit the public broadly, rather than providing services directly to the fee payer. The state currently uses these types of regulatory fees to pay for most of its environmental programs.

Figure 3

Regulatory Fees That Benefit the Public Broadly

Oil Recycling Fee

The state imposes a regulatory fee on oil manufacturers and uses the funds for:

- Public information and education programs.
- Payments to local used oil collection programs.

- Payment of recycling incentives.
- Research and demonstration projects.
- Inspections and enforcement of used-oil recycling facilities.

Hazardous Materials Fee

The state imposes a regulatory fee on businesses that treat, dispose of, or recycle hazardous waste and uses the funds for:

- Clean up of toxic waste sites.
- Promotion of pollution prevention.
- Evaluation of waste source reduction plans.
- Certification of new environmental technologies.

Fees on Alcohol Retailers

Some cities impose a fee on alcohol retailers and use the funds for:

- Code and law enforcement.
- Merchant education to reduce public nuisance problems associated with alcohol (such as violations of alcohol laws, violence, loitering, drug dealing, public drinking, and graffiti).

Certain other fees and charges also could be considered to be taxes under the measure. For example, some business assessments could be considered to be taxes because government uses the assessment revenues to improve shopping districts (such as providing parking, street lighting, increased security, and marketing), rather than providing a direct and distinct service to the business owner.

Some Fees and Charges Are Not Affected. The change in the definition of taxes would not affect most user fees, property development charges, and property assessments. This is because these fees and charges generally comply with Proposition 26's requirements already, or are exempt from its provisions. In addition, most other fees or charges in existence at the time of the November 2, 2010 election would not be affected unless:

- The state or local government later increases or extends the fees or charges. (In this case, the state or local government would have to comply with the approval requirements of Proposition 26.)
- The fees or charges were created or increased by a state law—passed between January 1, 2010 and November 2, 2010—that conflicts with Proposition 26 (discussed further below).

Approval Requirement for State Tax Measures

Current Requirement. The State Constitution currently specifies that laws enacted "for the purpose of increasing revenues" must be approved by two-thirds of each house of the Legislature. Under current practice, a law that increases the amount of taxes charged to some taxpayers but offers an equal (or larger) reduction in taxes for other taxpayers has been viewed as not increasing revenues. As such, it can be approved by a majority vote of the Legislature.

New Approval Requirement. The measure specifies that state laws that result in *any* taxpayer paying a higher tax must be approved by two-thirds of each house of the Legislature.

State Laws in Conflict With Proposition 26

Repeal Requirement. Any state law adopted between January 1, 2010 and November 2, 2010 that conflicts with Proposition 26 would be repealed one year after the proposition is approved. This repeal would not take place, however, if two-thirds of each house of the Legislature passed the law again.

Recent Fuel Tax Law Changes. In the spring of 2010, the state increased fuel taxes paid by gasoline suppliers, but decreased other fuel taxes paid by gasoline retailers. Overall, these changes do not raise more state tax revenues, but they give the state greater spending flexibility over their use.

Using this flexibility, the state shifted about \$1 billion of annual transportation bond costs from the state's General Fund to its fuel tax funds. (The General Fund is the state's main funding source for schools,

universities, prisons, health, and social services programs.) This action decreases the amount of money available for transportation programs, but helps the state balance its General Fund budget. Because the Legislature approved this tax change with a majority vote in each house, this law would be repealed in November 2011—unless the Legislature approved the tax again with a two-thirds vote in each house.

Other Laws. At the time this analysis was prepared (early in the summer of 2010), the Legislature and Governor were considering many new laws and funding changes to address the state’s major budget difficulties. In addition, parts of this measure would be subject to future interpretation by the courts. As a result, we cannot determine the full range of state laws that could be affected or repealed by the measure.

Fiscal Effects

Approval Requirement Changes. By expanding the scope of what is considered a tax, the measure would make it more difficult for state and local governments to pass new laws that raise revenues. This change would affect many environmental, health, and other regulatory fees (similar to the ones in Figure 3), as well as some business assessments and other levies. New laws to create—or extend—these types of fees and charges would be subject to the higher approval requirements for taxes.

The fiscal effect of this change would depend on future actions by the Legislature, local governing boards, and local voters. If the increased voting requirements resulted in some proposals not being approved, government revenues would be lower than otherwise would have occurred. This, in turn, likely would result in comparable decreases in state spending.

Given the range of fees and charges that would be subject to the higher approval threshold for taxes, the fiscal effect of this change could be major. Over time, we estimate that it could reduce government revenues and spending statewide by up to billions of dollars annually compared with what otherwise would have occurred.

Repeal of Conflicting Laws. Repealing conflicting state laws could have a variety of fiscal effects. For example, repealing the recent fuel tax laws would increase state General Fund costs by about \$1 billion annually for about two decades and increase funds available for transportation programs by the same amount.

Because this measure could repeal laws passed *after* this analysis was prepared and some of the measure’s provisions would be subject to future interpretation by the courts, we cannot estimate the full fiscal effect of this repeal provision. Given the nature of the proposals the state was considering in 2010, however, it is likely that repealing any adopted proposals would decrease state revenues (or in some cases increase state General Fund costs). Under this proposition, these fiscal effects could be avoided if the Legislature approves the laws again with a two-thirds vote of each house.

[Return to Propositions](#)

[Return to Legislative Analyst's Office Home Page](#)