

A decorative graphic of a scroll with a black outline and rounded corners. The scroll is partially unrolled, with the top and bottom edges curving upwards. The text is centered within the scroll.

**Annual Report of the Financial Transactions
For the Fiscal Year Ending June 30, 1999**

ANNUAL REPORT
OF
FINANCIAL TRANSACTIONS
TO
STATE CONTROLLER

(Per Government Code Section 53891)

Fiscal Year Ended June 30, 1999

COUNTY OF EL DORADO



SEND TO:

STATE CONTROLLER
Division of Accounting and Reporting
Local Government Reporting Section - County Unit
P. O. Box 942850
Sacramento, California 94250

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ANNUAL REPORT OF FINANCIAL TRANSACTIONS

COUNTY OF El Dorado

SCHEDULE A

FOR THE FISCAL YEAR ENDED JUNE 30, 1999

STATISTICS AND APPROPRIATION LIMITS

		A
1. IS THIS REPORT BASED UPON AUDITED FIGURES?	<input type="checkbox"/> 01 FOR YES <input type="checkbox"/> 02 FOR NO	1 02
2. ACCOUNTING BASIS: See Instruction Manual Pages I-100-1 and II-200-1.	<input type="checkbox"/> 01 FOR MODIFIED ACCRUAL	2 01
3. CURRENT TRANSIENT LODGING (ROOM OCCUPANCY) TAX RATE? (TO 3 DECIMAL PLACES, I.E. 00.000)		3 10.00 %
4. EFFECTIVE DATE OF CURRENT TRANSIENT LODGING TAX RATE? (MONTH/DAY/YEAR, I.E. MM/DD/YY)		4 01 / 01 / 93
4.5 CURRENT UTILITY USERS TAX RATE? (TO 3 DECIMAL PLACES, I.E. 00.000)		4.5 0.00 %
5. CURRENT YEAR PROPERTY TAX DELINQUENCY AS OF JUNE 30, 1999 AS A PERCENT OF TAX LEVY -- (TO 3 DECIMAL PLACES, I.E. 00.000)		5 3.61 %
5.1 APPROPRIATIONS LIMIT		5.1 \$ 92,801,832
5.2 TOTAL ANNUAL APPROPRIATIONS SUBJECT TO LIMIT		5.2 \$ 54,876,531

GENERAL SUMMARY SCHEDULE

6. BEGINNING FUND BALANCE	(6)		20,355,405
7. ADD: REVENUES DURING FISCAL YEAR (FROM LINE 239, COLUMN C)	(7)		145,625,500
ADJUSTMENTS (SPECIFY)			
8.1 TRANSFERS IN (FROM LINE 242, COLUMN C)	(8.1)		
8.2 XFR'S from CSA#3	(8.2)	180,694	
8.3 XFR'S from Water Agency	(8.3)	1,143,000	
8.4	(8.4)		
TOTAL ADJUSTMENTS (LINES 8.1 THRU 8.4)	(8.5)		1,323,694
9. SUBTOTAL (LINES 6 THRU 8.5)	(9)		167,304,599
10. DEDUCT: EXPENDITURES DURING FISCAL YEAR (FROM LINE 393, COLUMN C)	(10)		143,160,482
ADJUSTMENTS (SPECIFY)			
11.1 TRANSFERS OUT (FROM LINE 399, COLUMN C)	(11.1)	37,931	
11.2 XFR'S to CSA'S	(11.2)	82,600	
11.3 XFR'S to Risk Management	(11.3)	1,500	
11.4 Audit Adj. 6/30/98	(11.4)	639,085	
TOTAL ADJUSTMENTS (LINES 11.1 THRU 11.4)	(11.5)		761,116
12. ENDING (LINE 9 LESS LINE 10 LESS LINE 11.5) (Must = Sum of Pg. 2, Ln. 60, Cols. A, B, C, and D)	(12)		23,383,001

CERTIFICATE

I HEREBY CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT THE SCHEDULES FAIRLY REFLECT THE FINANCIAL TRANSACTIONS OF THE COUNTY IN ACCORDANCE WITH THE REQUIREMENTS AS PRESCRIBED BY THE STATE CONTROLLER.

Joe Haran
AUDITOR-CONTROLLER

10-12-99
DATE

Bob Toscano
PREPARED BY (PRINT OR TYPE)

(530) 621-5458
PREPARERS' PHONE NUMBER

COUNTY OF EL DORADO

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES AS OF JUNE 30, 1999

		GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS	
		A GENERAL	B SPECIAL REVENUE	C DEBT SERVICE	D CAPITAL PROJECTS	E ENTERPRISE	F** INTERNAL SERVICE	G** * TRUST AND AGENCY	H** GENERAL FIXED ASSETS	I** GENERAL LONG-TERM DEBT
ASSETS:										
CURRENT ASSETS	50	18,341,361	10,051,496	2,234,544	3,753,967	141,530	17,220,521	43,715,102	109,692,376	
NON-CURRENT ASSETS	51	0	0	0	0	2,276,600	4,131,362	0	0	32,082,974
TOTAL ASSETS (50 + 51)	52	18,341,361	10,051,496	2,234,544	3,753,967	2,418,130	21,351,883	43,715,102	109,692,376	32,082,974
LIABILITIES:										
CURRENT LIABILITIES	53	4,885,788	5,972,226	0	140,351	98,998	427,575	43,715,102		
NON-CURRENT LIABILITIES	54	0	0	0	0	224,917	10,651,066	0		32,082,974
TOTAL LIABILITIES (53 + 54)	55	4,885,788	5,972,226	0	140,351	323,915	11,078,641	43,715,102		32,082,974
FUND EQUITY:										
CONTRIBUTED CAPITAL	56					1,894,750	6,138,240			
INVESTMENT IN GENERAL FIXED ASSETS	57								109,692,376	
RETAINED EARNING/FUND BALANCE RESERVED	58	4,263,263	900,348	2,155,883	2,876,617	84,452	659,155	0		
UNRESERVED	59	9,192,308	3,178,922	78,661	736,999	115,013	3,475,847	0		
TOTAL RETAINED EARNINGS/FUND BALANCE - See Note 1 (58 + 59)	60	13,455,571	4,179,270	2,234,544	3,613,616	199,465	4,135,002	0		
TOTAL FUND EQUITY (56 + 57 + 60)	61	13,455,571	4,179,270	2,234,544	3,613,616	2,094,215	10,273,242	0	109,692,376	
TOTAL LIABILITY & FUND EQUITY (55 + 61)	62	18,341,359	10,051,496	2,234,544	3,753,967	2,418,130	21,351,883	43,715,102	109,692,376	32,082,974

* THE RESOURCES OF THE TRUST AND AGENCY FUNDS (FIDUCIARY FUND TYPES) ARE NOT AVAILABLE TO THE COUNTY FOR MEETING OBLIGATIONS, FINANCING OPERATIONS, ETC.

** NO SUPPORTING SCHEDULES IN THE REPORT.

Note 1 - Governmental Fund Types, line 60, columns A, B, C, and D = \$ _____, this amount must equal Total Fund Balance on page 1, line 12.

SCHEDULE C		ANNUAL REPORT OF FINANCIAL TRANSACTIONS STATEMENT OF REVENUES FOR THE FISCAL YEAR ENDED JUNE 30, 1999		COUNTY OF EL DORADO
A	TAXES		B	C
PROPERTY TAXES COUNTY WIDE SECURED AND UNSECURED	100		25,472,833	
SUPPLEMENTAL COUNTY WIDE SECURED & UNSECURED	100.5		530,755	
LESS THAN COUNTY WIDE FUNDS-SECURED & UNSECURED	101		1,649,136	
SUPPLEMENTAL LESS THAN COUNTY WIDE FUNDS - SECURED AND UNSECURED	101.5		24,556	
VOTER APPROVED INDEBTEDNESS	102		0	
SUPPLEMENTAL VOTER APPROVED INDEBTEDNESS	102.5		0	
PRIOR YEAR-SECURED & UNSECURED	103		-171,915	
SUPPLEMENTAL PRIOR YEAR SECURED & UNSECURED	103.5		0	
TOTAL PROPERTY TAXES (Lines 100 thru 103.5)	106			27,515,365
OTHER TAXES SALES AND USE TAXES	107		5,360,954	
TRANSPORTATION TAX (For Non-Transit Purposes)	108		423,638	
TRANSPORTATION TAX (For Transit Purposes)	108.5		49,364	
PROPERTY TRANSFER	109		1,202,811	
TRANSIENT LODGING (ROOM OCCUPANCY) (Report the tax rate & eff. date on Pg. 1, Lns. 3 & 4)	110		491,144	
TIMBER YIELD	111		273,295	
AIRCRAFT	112		0	
CONSTRUCTION DEVELOPMENT TAXES	112.3		0	
UTILITY USERS TAX (Report the tax rate on Page 1, Line 4.5)	112.6		0	
OTHER (SPECIFY):	113		49	
TOTAL OTHER TAXES (Lines 107 thru 113)	114			7,801,255
SPECIAL BENEFIT ASSESSMENTS				
OPERATIONS	115		0	
CAPITAL OUTLAY	116		0	
TOTAL SPECIAL BENEFIT ASSESSMENTS (Lines 115 + 116)	117			0
LICENSES, PERMITS AND FRANCHISES				
ANIMAL LICENSES	118		157,339	
BUSINESS LICENSES	119		153,132	
CONSTRUCTION PERMITS	120		2,771,538	
ROAD PRIVILEGES AND PERMITS	121		129,118	
ZONING PERMITS	122		111,903	
FRANCHISES	123		1,101,735	
OTHER LICENSES & PERMITS (SPECIFY):	124		95,509	
	125		258,202	
	126		584,917	
TOTAL LICENSES, PERMITS AND FRANCHISES (Lines 118 thru 126)	127			5,363,393

SCHEDULE C
(CONTINUED)

ANNUAL REPORT OF FINANCIAL TRANSACTIONS
STATEMENT OF REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

COUNTY OF
EL DORADO

A		B	C
AID FROM OTHER GOVERNMENTAL AGENCIES-STATE- (CONTINUED)			
STATE AID FOR AGRICULTURE	155	353,160	
AID FOR CONSTRUCTION	156	65	
AID FOR CORRECTIONS	157	43,750	
AID FOR COUNTY FAIRS	158	0	
AID FOR DISASTER	159	60,195	
HOMEOWNERS' PROPERTY TAX RELIEF	160	608,598	
OPEN SPACE TAX RELIEF	161	42,372	
SB 90 MANDATED COSTS	162	797,032	
CIGARETTE TAX	163		
164 OFF HIGHWAY MOTOR VEHICLE LICENSE FEE		1,946	
165 ROADS		1,772,440	
166 CHILD CARE-FOOD/SPEC. MILK PROGRAM		0	
167 PEACE OFFICERS STANDARDS AND TRAINING		132,324	
168 PUBLIC DEFENDER		0	
169 TRIAL COURT FUNDING		0	
170 TOBACCO TAX - AB 75 / PROP. 99			
170.5 PUBLIC SAFETY FUND - REALIGNMENT		144,624	
171 OTHER (SPECIFY): PUBLIC SAFETY FUND-REALIGNMBNT		5,573,773	
172 OCJP GRANTS		187,360	
173 NAVIGATION AND OCEAN DEVELOPMENT		349,172	
174 VETERANS AFFAIRS		26,988	
175 CA TAHOE CONSERVANCY		870,859	
176 MISCELLANEOUS STATE REVENUES		1,028,378	
TOTAL STATE (Lines 138 thru 176)	177		47,464,214
FEDERAL PUBLIC ASSISTANCE ADMINISTRATION	178	5,503,516	
PUBLIC ASSISTANCE PROGRAMS	179	14,374,306	
HEALTH ADMINISTRATION	180	0	
AID FOR CONSTRUCTION	181	187,326	
AID FOR DISASTER	182	77,273	
FOREST RESERVE REVENUE	183	739,757	
IN-LIEU TAXES	185	161,499	

SCHEDULE C (CONTINUED)	ANNUAL REPORT OF FINANCIAL TRANSACTIONS STATEMENT OF REVENUES FOR THE FISCAL YEAR ENDED JUNE 30, 1999	COUNTY OF <u>EL DORADO</u>
	A	B

FINES, FORFEITURES & PENALTIES

VEHICLE CODE FINES	128	677,332		
OTHER COURT FINES SUPERIOR COURT FINES (Report Consolidated Courts Here!)	129	871,244		
JUSTICE COURT FINES	130	0		
MUNICIPAL COURT FINES	131	0		
FORFEITURES AND PENALTIES	132	165,021		
PENALTIES & COST ON DELINQUENT TAXES	132.5	1,911,773		
TOTAL FINES, FORFEITURES & PENALTIES (Lines 128 thru 132.5)	133			3,625,370

REVENUE FROM THE USE OF MONEY AND PROPERTY

INTEREST	134	1,998,233	
RENTS AND CONCESSIONS	135	188,236	
ROYALTIES	136	0	
TOTAL REVENUE FROM THE USE OF MONEY AND PROPERTY (Lines 134 thru 136)	137		

AID FROM OTHER GOVERNMENTAL AGENCIES

STATE HIGHWAY USERS TAX	138	5,206,195	
MOTOR VEHICLE IN-LIEU TAX (Include "Realignment From The VLF Fund")	139	12,210,214	
TRAILER COACH IN-LIEU TAX	140		
OTHER STATE IN-LIEU TAXES (SPECIFY) - HIGHWAY PROPERTY RENTALS	141	0	
-	142	0	
-	143	0	
-	144	0	
PUBLIC ASSISTANCE ADMINISTRATION	145	5,310,031	
PUBLIC ASSISTANCE PROGRAMS (Include "Sales Tax Realignment For Social Services")	146	6,007,931	
AID FOR MENTAL HEALTH (Include "Sales Tax Realignment For Mental Health")	147	3,081,779	
HEALTH PROGRAMS - MIA	149	0	
- ALCOHOL AND DRUG ABUSE	150	0	
- REALIGNMENT FOR HEALTH SERVICES	151	1,931,899	
- OTHER AID FOR HEALTH (SPECIFY):	152	767,003	
- FAMILY PLANNING HEALTH	153	551,778	
- HEALTH PROGRAM GRANTS	154	404,338	

SCHEDULE C
(CONTINUED)

ANNUAL REPORT OF FINANCIAL TRANSACTIONS
STATEMENT OF REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

COUNTY OF
EL DORADO

A		B	C	
AID FROM OTHER GOVERNMENTAL AGENCIES-FEDERAL (CONTINUED)				
186	OTHER FEDERAL (SPECIFY):	45,050		
187	JOB TRAINING PARTNERSHIP ACT (JTPA)	0		
188	COMMUNITY DEVELOPMENT BLOCK GRANT	0		
189	HEALTH GRANTS	1,587,031		
190	OCJP	385,004		
191	MISCELLANEOUS FEDERAL REVENUE	1,217,830		
TOTAL FEDERAL (Lines 178 thru 191)		192		24,278,592
OTHER: IN-LIEU TAXES (SPECIFY):		193		0
-		194		0
-		195		0
OTHER: GOVERNMENTAL AGENCIES (SPECIFY):		196	228,581	
-	TAHOE REGIONAL PLANNING AGENCY	197	79,261	
-	SOUTH LAKE TAHOE UNIFIED SCHOOL DISTRICT	198	91,182	
-	CITY OF SOUTH LAKE TAHOE	199	186,087	
TOTAL OTHER (Lines 193 thru 199)		200	585,111	
CHARGES FOR CURRENT SERVICES				
	ASSESSMENTS & TAX COLLECTION FEES (Include "Property Tax Administrative Fees")	201	2,303,626	
	AUDITING AND ACCOUNTING FEES	202	347,949	
	COMMUNICATION SERVICES	203	300,395	
	ELECTION SERVICES	204	148,080	
	LEGAL SERVICES	205	118,073	
	PLANNING AND ENGINEERING SERVICES	206	7,076,649	
	AGRICULTURAL SERVICES	207	189	
	CIVIL PROCESS SERVICES	208	40,975	
	COURT FEES AND COSTS (Include "Booking Fees")	209	1,667,510	
	ESTATE FEES	210	61,935	
	HUMANE SERVICES	211	79,474	
	LAW ENFORCEMENT SERVICES	212	337,320	
	RECORDING FEES	213	1,177,933	
	ROAD AND STREET SERVICES	214	2,222,893	
	HEALTH FEES	215	130,551	
	MENTAL HEALTH SERVICES	216	1,800,311	

SCHEDULE C
(CONTINUED)

ANNUAL REPORT OF FINANCIAL TRANSACTIONS
STATEMENT OF REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

COUNTY OF
EL DORADO

A		B	C
CHARGES FOR CURRENT SERVICES (CONTINUED)			
CALIFORNIA CHILDREN'S SERVICES	217	2,145	
SANITATION SERVICES	218	38,229	
INSTITUTIONAL CARE AND SERVICES	219	1,855,246	
LIBRARY SERVICES	220	1,928	
PARK AND RECREATION FEES	221	0	
OTHER (SPECIFY): SENIOR NUTRITION SERVICES	222	174,598	
INTERFUND CHARGES	223	1,691,190	
ADULT DAY CARE	224	273,234	
MISCELLANEOUS FEES	225	2,445,849	
	226	0	
TOTAL CHARGES FOR CURRENT SERVICES (Lines 201 thru 226)	227		2,430,192
MISCELLANEOUS REVENUE			
OTHER SALES	228	546,946	
MISCELLANEOUS (SPECIFY): MISCELLANEOUS REVENUE Do not include interfund transfers	229	864,419	
MISCELLANEOUS REFUNDS	230	86,863	
MISCELLANEOUS DONATIONS	231	44,552	
INMATE WELFARE TRUST	232	100,432	
	233	0	
TOTAL MISCELLANEOUS REVENUE (Lines 228 thru 233)	234		1,643,212
OTHER FINANCING SOURCES			
SALE OF FIXED ASSETS	235	383,298	
PROCEEDS FROM THE SALE OF BONDS	236	0	
OTHER LONG-TERM DEBT PROCEEDS	237	479,029	
TOTAL OTHER FINANCING SOURCES (Lines 235 thru 237)	238		
GRAND TOTAL OF REVENUE (Total of Column C, Lines 106 thru 238)	239		145,625,500
TRANSFERS IN FROM ENTERPRISES ONLY			
TRANSFERS IN FROM ENTERPRISE(S) ONLY (SPECIFY ENTERPRISE)	240	0	
	241	0	
TOTAL TRANSFERS IN FROM ENTERPRISE(S) (Lines 240 + 241)	242		0
TOTAL REVENUE AND TRANSFERS IN FROM ENTERPRISE(S) (Total of Column C, Lines 239 + 242)	243		145,625,500

ANNUAL REPORT OF FINANCIAL TRANSACTIONS
 STATEMENT OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999

COUNTY OF
EL DORADO

SCHEDULE D

A	B	C
OPERATING EXPENDITURES	CAPITAL OUTLAY	TOTAL

GENERAL

LEGISLATIVE AND ADMINISTRATIVE BOARD OF SUPERVISORS	300	833,100	0	
CLERK OF THE BOARD	301	0	0	
ADMINISTRATIVE OFFICER	302	650,331	4,652	
COUNCIL OF GOVERNMENTS	303	0	0	
OTHER	304	0	0	
TOTAL LEGISLATIVE & ADMINISTRATIVE (Lines 300 thru 304)	305	1,533,431	4,652	

FINANCE AUDITOR-CONTROLLER	306	1,459,657	0	
TREASURER, TAX-COLLECTOR	307	1,280,703	0	
ASSESSOR	308	2,300,659	32,467	
PURCHASING AGENT	309	145,784	0	
OTHER	310	0	0	
TOTAL FINANCE (Lines 306 thru 310)	311	5,186,803	32,467	

COUNSEL COUNTY COUNSEL	312	1,672,890	8,922	
DISTRICT ATTORNEY (LEGAL ADVICE)	313	0	0	
OTHER	314	0	0	
TOTAL COUNSEL (Lines 312 thru 314)	315	1,672,890	8,922	

PERSONNEL	TOTAL	316	570,905	3,856	574,761
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ELECTIONS	TOTAL	317	737,529	31,071	768,600
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COMMUNICATIONS	TOTAL	318	1,648,319	32,071	1,680,390
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SCHEDULE D (CONTINUED)	ANNUAL REPORT OF FINANCIAL TRANSACTIONS		STATEMENT OF EXPENDITURES		COUNTY OF EL DORADO
	FOR THE FISCAL YEAR ENDED JUNE 30, 1999				
		A	B	C	
	OPERATING EXPENDITURES	CAPITAL OUTLAY	TOTAL		

GENERAL - (CONTINUED)

PROPERTY MANAGEMENT	TOTAL	319	0	0	0
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PLANT ACQUISITION JAILS		320	0	0	
COURTS		321	0	0	
OTHER		322	1,696,470	990,561	
TOTAL PLANT ACQUISITION (Lines 320 thru 322)		323	1,696,470	990,561	

PROMOTION	TOTAL	324	246,781	0	246,781
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OTHER GENERAL	TOTAL	325	7,734,231	669,015	8,403,246
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PUBLIC PROTECTION

JUDICIAL SUPERIOR COURTS (Consolidated Courts)		326	4,210,358	0	
MUNICIPAL COURTS		327	0	0	
JUSTICE COURTS		328	0	0	
COURT REPORTER		329	0	0	
COUNTY CLERK		330	0	0	
GRAND JURY (INCLUDING AUDIT)		331	89,959	0	
DISTRICT ATTORNEY - PROSECUTION		332	3,011,961	26,941	
DISTRICT ATTORNEY - FAMILY SUPPORT		333	3,831,534	29,267	
PUBLIC DEFENDER		334	1,148,461	0	
COURT APPOINTED COUNSEL		335	0	0	
MARSHAL - COURT		336	0	0	
SHERIFF - COURT		337	1,669,272	0	
OTHER		338	0	0	
TOTAL JUDICIAL (Lines 326 thru 338)		339	13,961,545	56,208	

ANNUAL REPORT OF FINANCIAL TRANSACTIONS
 STATEMENT OF EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999

COUNTY OF
 EL DORADO

SCHEDULE D
 (CONTINUED)

A	B	C
OPERATING EXPENDITURES	CAPITAL OUTLAY	TOTAL

PUBLIC PROTECTION - (CONTINUED)

POLICE PROTECTION	TOTAL	340	14,760,922	345,546	15,106,468
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DETENTION AND CORRECTION ADULT DETENTION	341	7,745,949	22,737	
JUVENILE DETENTION	342	1,674,052	4,644	
PROBATION	343	2,424,418	69,612	
TOTAL DETENTION AND CORRECTION (Lines 341 thru 343)	344	11,844,419	96,993	

FIRE PROTECTION	TOTAL	345	0	0	0
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FLOOD CONTROL-SOIL & WATER CONS. TOTAL	346	0	0	0
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PROTECTIVE INSPECTION AGRICULTURAL COMMISSIONER	347	706,596	23,553	
BUILDING INSPECTOR	348	2,434,915	42,813	
LIVESTOCK INSPECTOR	349	0	0	
SEALER OF WEIGHTS AND MEASURES	350	0	0	
TOTAL PROTECTIVE INSPECTION (Lines 347 thru 350)	351	3,141,511	66,366	

OTHER PROTECTION LAFCO	352	147,159	3,724	
RECORDER	353	724,664	110,438	
CORONER	354	340,321	0	
EMERGENCY SERVICES	355	119,811	139,275	
PLANNING AND ZONING	356	1,545,169	0	
POUND	357	814,391	10,758	
OTHER	358	1,128,539	8,468	
TOTAL OTHER PROTECTION (Lines 352 thru 358)	359	4,820,054	272,663	

SCHEDULE D
(CONTINUED)

ANNUAL REPORT OF FINANCIAL TRANSACTIONS
STATEMENT OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

COUNTY OF
EL DORADO

A	B	C
OPERATING EXPENDITURES	CAPITAL OUTLAY	TOTAL

PUBLIC ASSISTANCE

WELFARE ADMINISTRATION	369	11,002,537	190,963	
AID PROGRAMS-CASH (GRANTS)	370	11,759,178	0	
TOTAL WELFARE (Lines 369 + 370)	370.5	22,761,715	190,963	22,952,678

SOCIAL SERVICES ADMINISTRATION & PROGRAMS	371	1,711,758	0	
OTHER	372	0	0	
TOTAL SOCIAL SERVICES (Lines 371 + 372)	373	1,711,758	0	1,711,758

GENERAL RELIEF AID TO INDIGENTS	374	127,437	0	
INDIGENT BURIALS	375	0	0	
TOTAL GENERAL RELIEF (Lines 374 + 375)	376	127,437	0	127,437

CARE OF COURT WARDS	TOTAL 377	0	0	0
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VETERAN'S SERVICES	TOTAL 378	546,134	6,042	552,176
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OTHER PUBLIC ASSISTANCE J.T.P.A.	379	0	0	
OTHER	380	1,372,127	34,896	
TOTAL OTHER PUBLIC ASSISTANCE (Lines 379 + 380)	381	1,372,127	34,896	1,407,023

EDUCATION

SCHOOL ADMINISTRATION	TOTAL 382	0	0	0
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LIBRARY SERVICES	TOTAL 383	1,573,517	82,309	1,655,826
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AGRICULTURAL EDUCATION	TOTAL 384	148,637	0	148,637
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SCHEDULE D
(CONTINUED)

ANNUAL REPORT OF FINANCIAL TRANSACTIONS
STATEMENT OF EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

COUNTY OF
EL DORADO

A	B	C
OPERATING EXPENDITURES	CAPITAL OUTLAY	TOTAL

PUBLIC WAYS AND FACILITIES

ROADS	TOTAL	360	17,296,167	337,286	17,633,453
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TRANSPORTATION TERMINALS	TOTAL	361	0	0	0
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TRANSPORTATION SYSTEMS	TOTAL	362	0	0	0
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PARKING FACILITIES	TOTAL	363	0	0	0
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HEALTH

PUBLIC HEALTH	TOTAL	364	10,345,202	89,932	10,435,134
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MEDICAL CARE	TOTAL	365	0	0	0
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MENTAL HEALTH	TOTAL	366	5,438,992	33,856	5,472,848
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DRUG & ALCOHOL ABUSE SERVICES	TOTAL	367	1,898,817	0	1,898,817
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SANITATION

SANITATION SERVICES	TOTAL	368	0	0	0
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SCHEDULE D (CONTINUED)	ANNUAL REPORT OF FINANCIAL TRANSACTIONS		COUNTY OF	
	STATEMENT OF EXPENDITURES		EL DORADO	
FOR THE FISCAL YEAR ENDED JUNE 30, 1999		A	B	C
		OPERATING EXPENDITURES	CAPITAL OUTLAY	TOTAL

E D U C A T I O N - (CONTINUED)

OTHER EDUCATION	TOTAL	385	0	0	0
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R E C R E A T I O N A N D C U L T U R A L S E R V I C E S

RECREATION FACILITIES	TOTAL	386	586,364	505,632	1,091,996
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CULTURAL SERVICES	TOTAL	387	2,862,055	463,568	3,325,623
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VETERAN'S MEMORIAL BUILDING	TOTAL	388	0	0	0
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SMALL CRAFT HARBORS	TOTAL	389	0	0	0
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D E B T S E R V I C E

RETIREMENT OF LONG-TERM DEBT	TOTAL	390	1,160,000	0	1,160,000
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INTEREST ON LONG-TERM DEBT	TOTAL	391	1,009,725	0	1,009,725
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PRINCIPAL AND INTEREST ON SHORT-TERM NOTES AND WARRANTS	TOTAL	392	0	411,150	411,150
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GRAND TOTAL OF EXPENDITURES (SUM OF "TOTAL" LINES - 305 THRU 392)	393		138,394,457	4,766,025	143,160,482
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T R A N S F E R S O U T T O E N T E R P R I S E S

TRANSFERS OUT TO ENTERPRISE(S) ONLY (SPECIFY ENTERPRISE)	394		0	0	
	395		0	0	
AIRPORT	396		37,931	0	
HOSPITAL	397		0	0	
REFUSE	398		0	0	
TOTAL TRANSFERS OUT TO ENTERPRISE(S) ONLY (Lines 394 thru 398)	399		37,931	0	

TOTAL EXPENDITURES & TRANSFERS OUT (FOR COL. A, B & C, LINES 393 + 399)	400		138,432,388	4,766,025	143,198,413
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County Long-Term Debt Worksheet¹⁾

For Fiscal Year Ended June 30, 1998

Type of Long-Term Debt (DO NOT include ENTERPRISE or Component Unit related debt)			C/Y Payments		End of F/Y Principal Balance Due (No Interest)
			Principal	Interest	
			Column A	Column B	Column C
1	Page 14	Total General Obligation Bonds	0		0
2	Page 14A	Total Revenue Bonds, Pension Bonds, and Certificates of Participation (County issued Only)	0		0
3	Page 15	Total Improvement District Bonds	0		0
4	Page 15A	Total Special Assessment Bonds (Include Mello/Mark Roos ONLY—Do not include 1911, 1913, or 1915 Act Bonds)	0		0
5	Page 15B	Total Limited Obligation Bonds	0		0
6	Page 16 (Top)	Total Federal and State Construction Loans	0		0
7	Page 16	Total Lease Obligations (10 or more years) (Include Capital Lease Back Agreements—JPA, or PFA related)	1,116,000	1,009,725	19,855,000
8	Other	Compensated Absences, Landfill Pre/Post Closure Fees, Capital Leases less than 10 years and more than one year, and Other Long-Term Debt on this line, column C. Please Specify: <i>COMPENSATED ABSENCES</i> <i>CAPITAL LEASE OBLIGATION AND NOTES PAYABLE</i>	0		12,227,974
9	Totals		Total to Page 13, L390 1,116,000	Total to Page 13, L391 1,009,725	Total to Pg. 2, Col. 1, (L51-62) 32,082,974

Note:

- 1) Amounts reflected above should tie into the respective long-term debt schedule(s).
- 2) DO NOT include ENTERPRISE or Component Unit related debt.
- 3) Report interest on all short-term debt (including interest on lease obligations of less than 1 year) on page 13, line 392.
- 4) Report all debt service payments here on page 13A—DO NOT allocate over expenditures.
- 5) 1911, 1913, and 1915 Special Assessment Bonds should NOT be included on this worksheet.

(Rev. 7/98)

SCHEDULE F

ANNUAL REPORT OF FINANCIAL TRANSACTIONS
 FEDERAL/STATE CONSTRUCTION FINANCING AND
 LEASE OBLIGATIONS FOR THE YEAR ENDED JUNE 30, 1999

COUNTY OF EL DORADO

CONSTRUCTION FINANCED BY THE UNITED STATES AND/OR THE STATE OF CALIFORNIA

		UNITED STATES A	STATE OF CALIFORNIA B
BY CONTRACT:			
DATE	600		
PURPOSE	601		
MAXIMUM REPAYMENT OBLIGATION	602	\$	\$
AMOUNT EXPENDED OR RECEIVED TO DATE	603	\$	\$
TOTAL REPAYMENTS TO DATE	604	\$	\$
BALANCE DUE	605	\$	\$
AMOUNT DELINQUENT	606	\$	\$

LEASE OBLIGATIONS

REPORT ALL LEASE-OBLIGATIONS IN WHICH THE ORIGINAL AGREEMENT WAS FOR A PERIOD IN EXCESS OF TEN (10) YEARS AND WHERE THE LOCAL AGENCY ACQUIRES OWNERSHIP OF THE PROPERTY. REPORT IN WHOLE DOLLARS ONLY. PLEASE PRINT PROPERTY DESCRIPTIONS.

LEASED PROPERTY: (A) DESCRIPTION		(B) TOTAL FUTURE PAYMENTS ON UNEXPIRED OBLIGATION	
607A	BUILDING CONSTRUCTION	TOTAL FUTURE PRINCIPAL PAYMENTS	\$ 16,635,000
		TOTAL FUTURE INTEREST PAYMENTS	\$ 6,032,957
IS THIS A NEW LEASE FOR FISCAL YEAR 1998-99?		<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
		B	\$ 22,667,957
NATURE OF LEASE: <input type="checkbox"/> CONTRACT <input type="checkbox"/> RENTAL <input type="checkbox"/> LEASE <input type="checkbox"/> OTHER			
NAME OF LESSOR:			
SOURCE OF FUNDS FOR THE ACQUISITION OR IMPROVEMENT AUTHORIZED OR REQUIRED BY THE LEASE			
OBLIGATION:			

LEASED PROPERTY: (A) DESCRIPTION		(B) TOTAL FUTURE PAYMENTS ON UNEXPIRED OBLIGATION	
608A		TOTAL FUTURE PRINCIPAL PAYMENTS	\$
		TOTAL FUTURE INTEREST PAYMENTS	\$
IS THIS A NEW LEASE FOR FISCAL YEAR 1998-99?		<input type="checkbox"/> YES	<input type="checkbox"/> NO
		B	\$
NATURE OF LEASE: <input type="checkbox"/> CONTRACT <input type="checkbox"/> RENTAL <input type="checkbox"/> LEASE <input type="checkbox"/> OTHER			
NAME OF LESSOR:			
SOURCE OF FUNDS FOR THE ACQUISITION OR IMPROVEMENT AUTHORIZED OR REQUIRED BY THE LEASE			
OBLIGATION:			

SCHEDULE G		AIRPORT ACTIVITY/ENTERPRISE REVENUE AND EXPENSE STATEMENT		COUNTY OF EL DORADO	
		FISCAL YEAR ENDED JUNE 30, 1999		A	B
OPERATING REVENUES					
LANDING FEES	650	\$ 870			
AIRCRAFT STORAGE FEES	651	44,648			
FUEL FLOWAGE FEES	652	0			
CONCESSIONS	653	39,813			
RENTS & LEASES	654	76,831			
SALES & SERVICES	655	203,581			
OTHER REVENUE	656	84			
TOTAL OPERATING REVENUE (Lines 650 thru 656)	657			\$ 365,827	
OPERATING EXPENSES					
ADMINISTRATION	658	\$ 141,743			
MAINTENANCE AND OPERATION LANDING AREAS	659	240,362			
TERMINAL BUILDINGS & AREAS	660	0			
OTHER BUILDINGS & AREAS	661	0			
GENERAL SHOPS & EQUIPMENT	662	0			
COST OF SALES & SERVICE	663	0			
DEPRECIATION	664	182,538			
OTHER OPERATING EXPENSES	665	0			
TOTAL OPERATING EXPENSES (Lines 658 thru 665)	666			\$ 564,643	
NET OPERATING INCOME (LOSS) (Lines 657B - 666B)	667			\$ -198,816	
NON-OPERATING REVENUES					
INTEREST	668	\$ 7,150			
NET GAIN (LOSS) FROM SALES OF PROPERTY	669	0			
GRANTS-IN-AID FEDERAL	670	0			
STATE	671	20,000			
IN-LIEU TAXES	672	0			
OTHER	673	0			
OTHER NON-OPERATING REVENUES	674	0			
TOTAL NON-OPERATING REVENUES (Lines 668 thru 674)	675			\$ 27,150	

AIRPORT ACTIVITY/ENTERPRISE (CONTINUED)				
SCHEDULE G (CONTINUED)		REVENUE AND EXPENSE STATEMENT		COUNTY OF <u>EL DORADO</u>
		FISCAL YEAR ENDED JUNE 30, 1999		
		A	B	
NON-OPERATING EXPENSES INTEREST	676	\$ 19,123		
JUDGMENTS & DAMAGES	677	0		
TAXES & ASSESSMENTS	678	0		
OTHER NON-OPERATING EXPENSES	679	0		
TOTAL NON-OPERATING EXPENSES (Lines 676 thru 679)	680		\$ 19,123	
NET INCOME (LOSS) (Lines 667B + 675B - 680B)	681		\$ -190,789	

IS THIS ACTIVITY ACCOUNTED FOR AS AN ENTERPRISE?					
01	FOR YES	02	FOR NO	682	01

FUNDS RECEIVED FROM THE COUNTY (FROM LINES 394-398)	683		\$ 37,931
CURRENT YEAR CAPITAL OUTLAY	684		\$ 6,915

NOTES:

- 1) If Airport activity is accounted for as a non-enterprise, then net income/loss should be included as an adjustment to fund balance on page 1.
- 2) When reporting Airport activity as a non-enterprise, line 684 current year capital outlay should be expensed on line 679, other non-operating expenses (This is necessary because line 684 does not calculate into Net Income/Loss).