



TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION

210 N. Church Street, Suite B, Visalia 93291 Phone: (559) 623-0450 FAX: (559) 733-6720

LAFCO SPECIAL MEETING AGENDA

October 24, 2012 @ 2:00 P.M.

BOARD OF SUPERVISORS CHAMBERS

COUNTY ADMINISTRATION BUILDING

2800 West Burrel Avenue

Visalia, CA. 93291

COMMISSIONERS:

*Juliet Allen, Chair
Cameron Hamilton, V. Chair
Steve Worthley
Rudy Mendoza
Allen Ishida*

ALTERNATES:

*Dennis A. Mederos
Janet Hinesly
Mike Ennis*

EXECUTIVE OFFICER:

Ben Giuliani

I. Call to Order

II. Approval of Minutes from August 8, 2012 (Pages 1-4)

III. Consent Calendar

There are no items.

IV. Continued Action Items

1. Adoption of the City of Visalia's Municipal Service Review (Pages 5-24)
[Public Hearing].....Recommended Action: Approval

The review period for the City of Visalia Municipal Service Review Update was continued from the August 2012 meeting. Tulare County LAFCO will consider the adoption of the City of Visalia's Municipal Service Review Update. The MSR and its determinations were distributed to the Commission and posted for public review on July 18th, 2012. Enclosed is the Executive Summary of the MSR, which includes all of the MSR determinations. The complete MSR is posted on the Commission's website at:

<http://www.co.tulare.ca.us/lafco/default.asp>. This item is exempt from the California Environmental Quality Act: Sections 15061(b)(3) and 15306.

V. New Action Items

1. Sphere of Influence (SOI) Updates for Allensworth Community Service Districts (CSD), Sultana CSD and Three Rivers CSD (Pages 25-34)
[Public Hearing]..... Recommended Action: Adoption

At the November 2011 LAFCO meeting, the commission initiated the Sphere of Influence Updates for the abovementioned CSD's. The Municipal Service Reviews for these districts were adopted as part of the Group 4 Special Districts. The SOI's were proposed to be updated after the adoption of the County of Tulare General Plan.

NOTE: Persons wishing to speak on any of the agenda items who have made a political contribution of more than \$250 to any commissioner in the last twelve months must indicate this when speaking.

2. 2013 Proposal Deadline and Meeting Schedule (Pages 35-36)
[No Public Hearing].....Recommended Action: Adoption

The Commission will consider a schedule of meeting dates and application deadlines for 2013. All dates are tentative and subject to change.
3. Cancellation of November 7, 2012 Commission Meeting (No Page)
[No Public Hearing].....Recommended Action: Approval

Due to the close timing of the October 24th special meeting, LAFCO Staff is proposing that the November 7, 2012 LAFCO meeting be canceled. The next regularly scheduled meeting is December 5, 2012.
4. Designation of LAFCO Appointee to the Tulare County Association of Governments RTP/SCS Round Table (Pages 37-42)
[No Public Hearing].....Recommended Action: Designate Appointee

During the October 15, 2012 Tulare County Association of Governments (TCAG) board meeting the board approved guidelines and initiated formation of a Regional Transportation/Sustainable Communities Strategy Roundtable. The RTP Roundtable will provide comments and input on issues related to development of the 2014 RTP/SCS.

VI. Executive Officer's Report

1. Special District Report (Pages 43-158)

This report reviews special district financial and governance issues as identified in the Tulare County Grand Jury report, "Lack of Oversight of Special Districts".
2. Proposed Draft Amendment to Policy C-1 (Pages 159-166)

Proposed Draft Amendment to Policy C-1 (Factors and standards to be considered in review of proposals) – Disadvantaged Unincorporated Communities. This policy specifically addresses a recent legislative language change of "residents" to "registered voters" in context with potential annexations of DUCs.
3. SB 244: Land Use, General Plans, and Disadvantaged Communities (Pages 167-184)

The Governor's Office of Planning and Research has issued draft technical advisory guidance on the implementation of SB 244 (Wolk) relating to disadvantaged unincorporated communities (DUCs). The public comment period is open until November 15th. In the draft advisory, Tulare County LAFCO policy is cited twice and Tulare County is highlighted as an example of success in planning for infrastructure improvements for DUCs.
4. Legislative Update (Pages 185-188)

Final review of 2012 legislation affecting LAFCOs.
5. CALAFCO Annual Conference (No Page)

Topics of interest will be reviewed from the Annual Conference.

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6. Upcoming Projects (No Page)

The Executive Officer will provide a summary and tentative schedule of upcoming LAFCO cases and projects.

VII. Correspondence

1. The Sphere (Pages 189-204)

The October 2012 issue of *The Sphere* is now available. This issue includes the CALAFCO Board's 2012 Report to the Membership and CALAFCO staffing changes. The October issue is the Annual Conference Edition.

VIII. Other Business

1. Commissioner Report

At this time, any Commissioner may inform the Commission, Staff, or the public of pertinent LAFCO issues not appearing on the agenda.

2. Request from LAFCO for items to be set for future agendas

X. Closed Sessions

There are no items.

XI. Setting Time and Place of Next Meeting

November 7, 2012 or December 5, 2012 (if November meeting is canceled) @ 2:00 P.M. in the Board of Supervisors Chambers in the County Administration Building

XII. Adjournment

Item No.

Agenda Summary

- II. *Please see enclosed August 8, 2012 meeting minutes.*
- IV.1 *Please see enclosed Memo and Determinations for the City of Visalia MSR update.*
- V.1 *Please see enclosed Memo and Determinations for the SOI Updates for Allensworth Community Service Districts (CSD), Sultana CSD and Three Rivers CSD (Environmental documentation on CD)*
- V.2 *Please see enclosed memo for the 2013 Proposal Deadline and Meeting Schedule*
- V.3 *There are no enclosures for this item*
- V.4 *Please see enclosed attachment for the Designation of LAFCO Appointee to the Tulare County Association of Governments RTP/SCS Round Table*
- VI.1 *Please see enclosed memo for the Special District Report*
- VI.2 *Please see enclosed memo for the Proposed Draft Amendment to Policy C-1*
- VI.3 *Please see enclosed OPR draft technical advisory guidelines for disadvantaged unincorporated communities*
- VI.4 *Please see enclosed attachment for the Legislative Update*
- VI.5 *There are no enclosures for this item.*
- VI.6 *There are no enclosures for this item.*
- VII.1. *Please see enclosed CALAFCO journal, "The Sphere"*

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TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION
Minutes of the Meeting
August 8, 2012

Members Present: Julie Allen, Rudy Mendoza, Allen Ishida, Steven Worthley

Members Absent: Cameron Hamilton

Alternates Present: Dennis Mederos

Alternates Absent: Mike Ennis

Staff Present: Ben Giuliani, Cynthia Echavarria, Jessica Moncada

Counsel Present: Nina Dong

I. Call to Order

Chair Allen called the Tulare County Local Agency Formation Commission meeting to order at 2:01 p.m. on August 8, 2012

II. Approval of the July 11, 2012 Minutes:

Upon motion by Commissioner Worthley and seconded by Commissioner Ishida, the Commission unanimously approved the July 11, 2012 minutes.

III. Public Comment Period

Chair Allen opened the Public Comment Period

No comments were received; Chair Allen closed the Public Comment Period

IV. Consent Calendar Items

There were no Consent Calendar items.

V. Continued Action Items

There were no Continued Action Items.

VI. New Action Items

1. Adoption of the City of Visalia's Municipal Service Review.

Executive Officer Ben Giuliani stated that the County had submitted a letter requesting a continuance of the City of Visalia Municipal Service Review to give the County an opportunity to have a meeting with the City to discuss various issues; including growth and population, annexations, potential Sphere of Influence updates and development impact fees. Mr. Giuliani stated he received an email from the City of Visalia agreeing to the continuance. It is the discretion of the Commission to continue the adoption of the MSR until a later date.

Fred Brusuelas, Tulare County Chief Planner stated the County is seeking clarification, so that the County clearly understands the approach that the City of Visalia is taking. The County wants to be in a position of clear understanding of how the City of Visalia wants to approach the Municipal Service Review.

Josh McDonald, City of Visalia City Planner stated the City was informed by Chief Planner Fred Brusuelas of the County's desire to continue this item. One or two months are acceptable to the City to resolve any concerns the County may have.

Commissioner Allen also commented that additional information regarding water quantity and quality should have been more thoroughly discussed in the MSR determinations.

Upon motion made by Commissioner Ishida and seconded by Commissioner Worthley the Commission unanimously approved to move the City of Visalia's Municipal Review to October.

2. Designation of Voting Delegate and Alternate for the CALAFCO Business Meeting.

Staff Analyst Cynthia Echavarria stated during each CALAFCO Annual Conference, voting delegates appointed by each member LAFCO, vote on various CALAFCO policy and procedural matters and vote to elect nominees to the CALAFCO Board of Directors. At this meeting, the commission shall adopt the delegate and alternate.

Upon motion made by Commissioner Ishida and seconded by Commissioner Mendoza, the Commission designated Chair Allen as the Voting Delegate and Alternate Commissioner Mederos as the Alternate Voter for the 2012 CALAFCO Annual Conference.

3. Cancellation of September 12, 2012 Commission Meeting

Executive Officer Ben Giuliani stated there are no actions items scheduled for the September meeting. The only non-regular item would be a follow-up report on special districts, which is not time sensitive.

Upon motion made by Commissioner Mendoza and seconded by Commissioner Ishida the Commission unanimously approved to cancel the September 12, 2012 LAFCO Meeting.

VII. Executive Officer's Report

1. Grand Jury Report- "Special Districts Lack of Oversight"

Executive Officer Ben Giuliani stated the Grand Jury's report regarding special districts was reviewed at last month's Commission meeting. Enclosed is the County Auditor's report to the Board of Supervisors that was referenced in the Grand Jury report. The Auditor maintains a schedule for district reporting. The Auditor's report lists numerous districts with operating losses. However, EO Giuliani stated it could be deceptive because the Auditor's report does not take into account non-operating revenues. Many of the districts have non-operating revenues, such as interest or property tax that more than offset the operating losses. In addition, the operating losses include depreciation. Depreciation is still important but cash losses are more significant than depreciation losses. EO Giuliani indicated that a detailed report regarding these districts will be provided at the next Commission meeting. In addition, staff is also collecting information as requested by the Commission regarding districts that have had difficulty keeping full boards. This information will also be provided to the Commission at the next meeting.

2. Legislative Update

Executive Officer Giuliani stated the yearly Omnibus Bill was passed and signed by the governor. It mainly focused on streamlining the protest provisions. EO Giuliani stated last year, the legislature passed a law regarding annexing disadvantaged/unincorporated communities. The Ominous Bill changed the resident language to registered voters, which makes it more inline with the rest of the LAFCO law, because it is the registered voter and the property owners who have the ability to protest. EO Giuliani indicated that draft policy will be brought back to the Commission for review to address the change in terminology.

3. Upcoming Projects

Executive Officer Ben Giuliani stated there will be no projects for the month of September. Scheduled for the month of October, there will be a Visalia Municipal Service Review and a more complete district report as a follow up the Grand Jury Report. LAFCO is also expecting an annexation and detachment request from the Lindmore Irrigation District.

VIII. Correspondence

None

IX. Other Business

1. Commissioner Report - At this time, any Commissioner may inform the Commission, Staff, or the public of pertinent LAFCO issues not appearing on the agenda.

Chair Allen stated at the CALACO July meeting in Sacramento, Pamela Miller was appointed Successor to CALAFCO Executive Director, Bill Chiat. Attached to the LAFCO agenda is an excerpt from the CALAFCO quarterly, which includes a summary of Pamela Miller's career.

2. Request from LAFCO for items to be set for future agendas

None

X. Closed Sessions

None

XI. Setting Time and Place of Next Meeting

October 10, 2012 @ 2:00 P.M. in the Board of Supervisors Chambers in the County Administration Building

<Note, following adjournment, the October 10th meeting was cancelled due to schedule conflicts with several Commissioners and a Special Meeting was set for October 24th at the customary time and location.>

XII. Adjournment

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TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION

210 N. Church St., Suite B, Visalia, CA 93291 Phone: (559) 623-0450 FAX: (559) 733-6720

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ALTERNATES:

*Dennis A. Mederos
Janet Hinsely
Mike Ennis*

EXECUTIVE OFFICER:

Ben Giuliani

October 24, 2012

TO: LAFCO Commissioners, Alternates, Counsel

FROM: Cynthia Echavarria, Executive Officer

SUBJECT: Visalia Municipal Service Review Update

Background

The first Municipal Service Review (MSR) for the City of Visalia was adopted as part of the Group 1 MSRs by the Commission at the March 2006 meeting. Since the adoption of the MSR, the City has started an update to its General Plan. The Sphere of Influence (SOI) for Visalia was last comprehensively reviewed by the Commission in 1974 followed by several SOI amendments. Before the Commission can approve a major amendment or a comprehensive update of the SOI, the updated MSR determinations need to be adopted. At the August 8, 2012 LAFCO meeting the County of Tulare submitted a letter requesting a continuance of the Municipal Service Review to give the County an opportunity to have a meeting with the City to discuss various issues; including growth and population, annexations, potential Sphere of Influence updates and development impact fees. The Commission granted an extension until October 24, 2012.

Discussion

Since the Visalia MSR was first developed in March of 2006, government code was modified that combined twelve topic areas into six. Recently, a seventh was added into law relating to disadvantaged unincorporated communities. The Commission is required to prepare a written statement of determinations for the following:

- Growth and population projections for the affected area.
- The location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.
- Present and planned capacity of public facilities, adequacy of public services and infrastructure needs or deficiencies including needs or deficiencies related to sewers, municipal and industrial water, and structural fire protection in any disadvantaged, unincorporated communities within or contiguous to the sphere of influence.
- Financial ability for agencies to provide services.

- Status of, and opportunities for, shared facilities.
- Accountability for community service needs, including governmental structure and operational efficiencies.
- Any other matter related to effective or efficient service delivery, as required by commission policy.

Note: In the updated MSR, information regarding the location and characteristics of disadvantaged unincorporated communities and services relating to those communities were combined under the last topic area.

Technical data was updated based on newer supporting documents such as the City of Visalia's General Plan Update Existing Conditions Report (2011), City of Visalia's Housing Element Background Report and Policy Document (2010), Operating and Capital Budget FY 2010/ 11 & 2011/12, Cal Water: Water Supply and Facilities Master Plan (2005), Water Conservation and Landscape Ordinance Municipal Code 13.20, Storm Water Management Program (2005), Visalia Water Conservation Plant 2008 Master Plan, Comprehensive Annual Financial Reports CAFR 2010-2011, and the 2010 Census.

Tulare County LAFCO will not be initiating the City's SOI update at this time. The City of Visalia's SOI update should wait until after the completion of their General Plan update and after the completion of the City/County MOU process.

Attached is the Executive Summary with determinations for the updated Visalia MSR. The full version of the Draft MSR was distributed for the Commission on July 18, 2012. The full version Draft was also posted for public review on LAFCO's website: <http://www.co.tulare.ca.us/lafco/default.asp>.

Recommendation

Adopt the updated Municipal Service Review and statement of determinations for the City of Visalia.

Attachments:

Updated Visalia MSR Written Determinations (Disk)
 California Water Service 2010 Urban Water Management Plan Visalia (Disk)
 Visalia MSR Update (Disk)
 Resolution of Adoption

City of Visalia

Municipal Service Review Written Determinations



Prepared By
Tulare County
Local Agency Formation Commission
August 2012

Written Determinations

1 Growth and Population

Population

1. Based upon population estimates available from the California Department of Finance (DOF), the City had a population of approximately 125,770 as of January 2011.
2. Based on current data Visalia experienced an average annual growth rate of 2.52% between 1990 and 2010. The recession of the late 2000s caused a reduction in population growth, with California losing population between 2007 and 2010. Although, the Central Valley added population at just less than 1 percent per year, and Visalia at 2.1 percent per year, during this period. The most recent DOF data shows a 1.3 percent change in population from January 1, 2010 to January 1, 2011.
3. Using an annual average growth rate of 2.52% results in a year 2020 population of approximately 159,620 and a 2025 population of approximately 180,778 compared to the year 2020 *Proposed General Plan Land Use Element* estimate of 165,000. Based upon these comparisons, it is concluded that the *General Plan Land Use Element* provides reasonable estimates of the City's population at General Plan build-out, projected to occur by year 2020.
4. According to the City of Visalia's Draft General Plan Update, it will add 65,500 new residents over the next 20 years, a respective increase of 46 percent and 39 percent above existing levels. From the 2009 population of 123,670 to the projected 2030 population of 207,600, population is projected to grow at an annual rate of 2.6 percent.

Planning Boundaries

5. Visalia's *General Plan Land Use Element* establishes planning boundaries including a UAB, UGB, and UDB's to help create a timeline for establishing urban development areas. Currently Visalia is updating the General Plan. The planning area is the geographic area for which the General Plan establishes policies about future urban growth, long-term agricultural activity, and natural resource conservation. The boundary of the planning area was determined by the General Plan Update Review Committee (GPURC). It comprises all land within the city limits as well as neighboring unincorporated land, including the community of Goshen. It encompasses approximately 104 square miles or 66,640 acres. It is roughly bounded by Avenue 320 and Avenue 328 to the north; Road 158 and Mariposa Avenue to the east; Avenue 264 and Avenue 260 to the south; and Road 64 and Road 52 to the west.
6. To ensure that growth occurs in compact and concentric manner the City has urban growth policies that implement the General Plan's phased growth strategy. The General Plan land Use Diagram establishes growth "rings" comprised of the UDB and UAB. Urban growth policies including the following monitoring requirements:

- Five-year update of basic assumptions of urban growth projections including population growth, average density of urban development, infrastructure constraints, employment trends
 - Comprehensive update every 10 years to reflect changing community needs and values
 - Review of urban development boundaries based on actual population and buildout, rather than the current date-based system
7. While the City's *General Plan Land Use Element* associates the SOI with the UAB, this is not consistent with a SOI as defined by Tulare County LAFCO. As defined by LAFCO, a SOI would be more representative of Visalia's definition of a UGB. A City's SOI should generally extend beyond or be coterminous with a City's UGB, and inside a City's UAB, which is not currently the case with the City of Visalia.

Land Use Findings

8. The City's *General Plan Land Use Element*, in addition to the preparation of Specific Plans provides for the logical and reasonable growth and development for the City of Visalia.
9. The City of Visalia is now in the process of updating the General Plan. The City Council began this multi-year process in 2010, commencing a unique and important opportunity for residents to share their ideas about their community's future. The General Plan update is a collaborative effort between the City and its residents to create a vision and a blueprint for development through 2030.¹
10. The City plans future development through the preparation, adoption, and implementation of Specific Plans. Specific Plans address the distribution of land uses, the location and sizing of supporting infrastructure, methods of financing public improvements, and standards of development for a specific planning area boundary. To date, the City of Visalia has eight Specific Plans in effect. The City requires specific plans to be approved for community centers prior to development.
11. There is adequate land designated for residential development within the City's current UGB to accommodate residential growth through the year 2020.
12. The current Urban Development Boundary (UDB) is essentially still adequate as a boundary for future growth, although minor adjustments may be appropriate.²
13. The Housing Element (2010) is a comprehensive update of the previous Housing Element (2005) and is valid for a 7½-year planning period (i.e., January 1, 2007 to June 30, 2014). The previous Housing Element (2005) served a planning period from 2001 to 2007.
14. The City's *General Plan Land Use Element* provides for adequate land zoned for retail commercial and office within the City's UGB.

¹ City of Visalia's website

² General Plan Update existing conditions report

15. The *Visalia Industrial Park Implementation Plan* establishes a study area, which lies totally within Visalia's UAB, but portions of which are outside the City's UDB, UGB, SOI, and city limits. The boundaries of the study area were designed to make sure jurisdictional issues between the City and County were addressed. The City indicates a need for additional land zoned for industrial uses to accommodate future expansions of the industrial park area.
16. The *Visalia Industrial Park Implementation Plan* provides for Master Planned growth within the northwest industrial area, including land use, public utilities, traffic and circulation, economic analysis, financial planning, and environmental documentation.

Annexations

17. Since 1996, Visalia has successfully annexed 5,976.4 acres between 1996 and 2011.
18. Since 2006, Visalia has annexed 480 acres intended for future industrial development, and 113 acres of mostly developed industrial land area south of Goshen Avenue, and 437 acres for various public uses and 160 acres for a future school site.
19. There are 11 "islands" (developed and undeveloped) within the city limits, in which services are currently provided by Tulare County. Visalia has some infrastructure in place in many of the developed islands, anticipating ultimate connection to their services.
20. California SB 1266, effective January 1, 2005, amended AB 1555 by expanding the maximum area for island annexations from 75 to 150 acres. All other provisions of the current law will remain unchanged. The sunset date is currently January 1, 2014.
21. From 2003 to 2006, the City annexed 15 developed County Islands that included 392 acres of land, 3,053 people and 1,032 housing units.

Potential SOI Updates

22. The City's SOI should generally extend beyond or be coterminous with the City's UGB, and inside the City's UAB, which is not currently the case with the City of Visalia. At a minimum, the City's SOI should be updated to encompass land within the City's UGB if the UGB is found to be consistent with LAFCO's SOI policies.
23. Since 2006, the City's SOI has been amended in conjunction with the approximately 480-acre industrial annexations. The City indicates that a SOI amendment is still necessary for the Industrial Park and the SOI would need to be expanded by 160 acres to include additional area between Avenue 312 and 320 to reach its development potential. All industrial annexations after 2007 have remained undeveloped.

2 Present and Planned Capacity of Public Facilities and Adequacy of Public Services, Including Infrastructure Needs & Deficiencies

Water

1. The City of Visalia contracts with California Water Service (Cal Water), a private water service provider, to serve the City with potable water and fire protection use. The Cal Water Visalia District primarily serves the City of Visalia, the community of Goshen to the west, and several unincorporated areas adjacent to the City of Visalia. It should be noted that Cal Water is not subject to a SOI determination, and therefore has been identified as being exempt from the municipal service review requirement.
2. The Cal Water Visalia District completed a comprehensive Water Supply and Facilities Master Plan (Boyle Engineering) in February 2005. The master plan program is intended to proactively address the service needs of the existing customers in light of potential water quality and quantity issues as well as address expansion to the system to meet projected future growth. The master plan has a study area consistent with the City's UGB.
3. The City is in a watershed where the groundwater supplies (from the Tulare Lake Basin) are over-drafted, which means more water is being withdrawn from the ground for use than is being replenished. The City has been actively involved in seeking and implementing ways to mitigate the impacts of groundwater overdraft.
4. According to the UWMP, Cal Water has an estimated capacity to pump 105,668 acre-feet per year in 2010, all from groundwater. This maximum pumping capacity is expected to remain relatively constant through 2030. The UWMP indicates the pumping capacity at this level will continue to keep up with the demand requirements through 2030 and beyond. The water volume projected to be pumped based on recent estimates of demand is 37,220 acre-feet per year for 2010. Cal Water's recent estimates also indicate a relatively uniform growth rate of 57,364 acre-feet per year by the year 2030.
5. Types of uses in the Cal Water system include Single Family Residential, Commercial, Multi Family Residential, Industrial, Government, Other and Unspecified. Growth is expected in each of the service types with residential and government demand growing at more than twice the rate of the commercial and industrial sector. In fact, Cal Water projects 57 percent more service connections in 2030 compared to 2010, with overall demand expected to be 54 percent higher than 2010. Recent legislation requires a 20 percent reduction by 2020.
6. In August 2005, the City adopted a groundwater overdraft mitigation ordinance which assesses impact fees upon new development and a volumetric fee upon existing urban water supplies to fund activities and projects to mitigate the impacts of groundwater overdraft. These efforts demonstrate the City's ability to continue to implement long term water supply solutions even through they are not the direct supplier of domestic water to City residents.
7. The City of Visalia has a capital improvement fund set up for underground water recharge efforts. Funds are used for the acquisition of water, and other activities to improve groundwater levels, and increase the supply of water to the City.

8. The City's Municipal Code contains a *Water Conservation Ordinance* which outlines specific policies pertaining to the conservation of potable water. Employees of California Water Service Company are authorized by the ordinance to issue written notices of violations, but are not authorized by law to issue citations for violations. The City's *Water Conservation Ordinance* is available on the City's website.
9. Despite the fact that the City is not the direct domestic water supplier for its residents the City continues to make significant efforts to ensure that the long term water supply needs of the City continue to be addressed. City officials have indicated that they are studying the feasibility of various alternatives of implementing a City owned domestic water system.

Drainage Infrastructure

10. The City continues to expand and improve its drainage infrastructure as new development occurs within the City. The City accomplishes this through development fees (for new drainage facilities), and a drainage utility fee of \$0.75 per month for all developed properties (for maintaining existing facilities).
11. The City has a Master Planned storm drain system that is anticipated to meet drainage infrastructure needs through the build-out of the General Plan. The *Storm Water Master Plan and Management Program* addresses future facility expansion needs to accommodate growth within the City's UGB.
12. The City of Visalia has two capital funds set up for storm sewer improvements, one for new facilities, and one for correcting existing deficiencies as outlined in the *Storm Water Master Plan and Management Program*.

Wastewater Collection, Treatment and Disposal

13. The City continues the process of upgrading and replacing sewer collection pipelines through the implementation of the *Sewer System Master Plan*. The *Sewer System Master Plan* is a long range plan that identifies trunk lines that would ultimately serve the City's UAB.
14. The City has a comprehensive capital improvement program that appropriates funds to construct sewer infrastructure projects on an annual basis.
15. The *Sewer System Master Plan* indicates that many trunk sewers are nearing capacity, and the maintenance of these lines is essential to provide the designed flow capacities. The Master Plan recommends that the City develop a sanitary sewer maintenance program that includes cleaning pipes on a regular basis.
16. The City continues to upgrade the wastewater treatment plant through the implementation of the *Wastewater Treatment Master Plan Update*. The City has budgeted \$1,000,000 annually to carryout upgrades associated with NPDES discharge regulations. Continual upgrades of the wastewater treatment plant will be necessary to accommodate future growth.
17. Improvements to the VWCP have increased the plant's hydraulic capacity to 22 MGD, the BOD5 capacity to 103,229 lbs/day, and the SS capacity to 148,068 lbs/day. The current permit in which the VWCP is operating under, which prescribes a maximum average daily

dry weather flow of 16 MGD, expired on March 1, 2002. The City has submitted a renewal application for the NPDES permit, which is pending action from the RWQCB. The City has been directed by the RWQCB to continue operating under the expired permit until a new permit is issued by the Board. The City anticipates that the renewed permit will allow for a maximum flow of 22 MGD.

18. As of August 2004, the average dry weather flow into the treatment plant was 12.5 MGD, resulting in a reserve design capacity of approximately 9.5 MGD. The Goshen CSD contracts with the City of Visalia for wastewater treatment services, and has a current (December 2005) contracted capacity of 335,000 GPD. As of November 2005, Goshen was contributing a flow of 315,000 GPD to the VWCP.

Streets and Roads

19. The City continues the process of upgrading and replacing roads and streets through the implementation of its comprehensive capital improvement program that appropriates funds to construct transportation infrastructure projects on an annual basis. Currently, the City has four capital funds that are allocated to annual transportation improvements.
20. The City coordinates closely with the Tulare County Association of Governments (TCAG) and Caltrans to obtain funding for transportation improvement projects.
21. The City's *General Plan Circulation Element* provides a comprehensive policy base for improving the City's transportation system.
22. The Tulare County Regional Transportation Plan (RTP) provides a link between local (City) and regional (County) transportation needs. The Regional Transportation Improvement Program (RTIP), which qualifies projects for the State Transportation Improvement Program (STIP), is consistent with the RTP, and serves as the implementing document.
23. Due to the State budget crisis, several projects programmed to receive STIP funding have been significantly delayed, and therefore, the City has had to prioritize which transportation projects to construct based on immediate needs, and funding shortages.
24. The 2010 public opinion survey indicates respondents rated street and road maintenance as the most important City service after police and fire. Traffic flow was rated excellent with the exception of the North East due in large part to the Lovers Lane 198 intersection. The survey found that in the public's opinion street lighting has improved from previous years. These results indicate that the City may need to focus more on these issues in future years.
25. The City Council recently adopted a major policy change in the way that the City's arterial and collector streets are funded and constructed. Under the new policy, the City will now have the financial responsibility for all portions of arterial and collector streets. If these streets are built by developers, they will be reimbursed the entire cost of construction. In exchange, the City significantly raised its traffic impact fees for new development. The City anticipates that the new policy for constructing streets will provide the funding capability to respond to the public's major traffic concerns in a more timely fashion.

Fire and Police Protection Services

26. The City of Visalia operates six fire stations of which five are staffed 24 hours a day, 365 days a year, and responded to approximately 11,000 calls in 2011. There are six fire companies, two aerial ladder trucks and four engines that cover an area of 34 square miles. All fire companies are staffed with a minimum of three personnel with one member being a paramedic. The Visalia Fire department staffs two Regional Specialty Teams including Cal EMA Type I Haz Mat Response Team. There are a total of 72 full-time employees.
27. The Police Department has 143 allocated positions, as well as 11 reserve-sworn officers, 64 allocated civilian positions, and 75 volunteers. Operations are supported by units such as Communications, Records, and Investigations.
28. Through capital improvement funds and general fund allocations, the City of Visalia continues to meet the public safety needs of its residents.
29. The voters approved a ¼-cent sales tax on March 2, 2004 (Measure T). No sales tax funds can replace General Fund dollars budgeted for normal operations at the previous year's service level unless the City Council declares an economic emergency by a 4/5ths vote. The distribution of Measure T funds is 60% Police Department and 40% Fire Department.
30. The City requires developers to pay public safety impact fees prior to the issuance of any building permits. The fees vary based upon type of service (police and fire), and proposed land use. The fees collected are allocated to fund capital improvements to police and fire protection facilities.
31. Police headquarters is at 303 South Johnson Street in downtown Visalia, adjacent to City Hall West. In 2007, the Department opened two substations, and shifted to district-based operations. The District 1 substation, serving northern Visalia, is located at 204 Northwest 3rd Avenue, near Lincoln Oval. District two, at 4100 South County Center Drive, serves the southern part of the City. These facilities are intended to facilitate contact with the community and support robust incident response. Fire Administration Headquarters is located at 707 W. Acequia Ave.

Solid Waste

32. The City has ordinances in place that require residents to bag garbage, and recycle. This helps reduce the amount of solid waste transported to County landfills. The City of Visalia salvages approximately 1,150 ton of recyclables and 2,500 tons of green waste per month in residential and commercial operations.
33. In 1989, Assembly Bill 939, known as the Integrated Waste Management Act, was passed because of the increase in waste stream and the decrease in landfill capacity. AB 939 required jurisdictions to meet solid waste diversion goals of 25 percent by 1995 and 50 percent by 2000. In 2009, AB 737 amended the Integrated Waste Management Act to require CalRecycle to adopt programs to increase statewide diversion to 75 percent by 2020. AB 737 also addresses recycling in the largely under-served commercial sector.

34. The City of Visalia is contracted with Sunset Waste and pays Sunset Waste to provide recyclable material processing (not including green waste). The City of Visalia provides all of the collection services for residential customers and for many of the commercial customers. Various private haulers provide refuse, recycling, C&D and green waste to the remainder of the commercial accounts, along with providing those services for construction sites and other cleanup jobs.
35. The City provides split containers for residential trash and recycling, and green waste containers for residential green waste and compostable materials. The City also actively encourages commercial recycling and provides refuse, green waste and recycling bins or boxes to the commercial accounts it services. As of 2006, Visalia also has a construction and demolition debris recycling and reuse plan requirement.
36. The Consolidated Waste Management Authority is a joint powers authority that is recognized by the State and collectively manages the solid waste recycling and diversion activities for eight local area members including Tulare County, Tulare, Visalia, Dinuba, Exeter, Farmersville, Lindsay and Porterville. The Consolidated Waste Management Authority has continued to improve its diversion rate as established by the State. The State recently changed its diversion calculation method from a percentage of waste diverted from the landfill to a calculation of pounds per person per day (PPD) that goes to the landfills. Most recent data shows that the CWMA has a base rate to achieve of 6.2 PPD. CWMA has been able to successfully achieve an annual PPD significantly lower than the benchmark established by the State. In 2008 the CWMA achieved a diversion rate of 5.2 PPD, and in 2009 lowered it even further to 4.4 PPD.
37. Visalia has a household compost collection program where residents are able to dispose of organic waste and soiled cardboard in their greenwaste containers along with their green waste. Items allowed include food scraps (not meat or protein) pizza boxes and hamburger wrappers—that may be placed in the residential green-waste containers to be composted instead of going to the landfill. The entire residential community now has access to use this program and the City and composting facilities continue to add items to the allowable composting material list. Initial response from the community has been very positive it appears many residents are taking advantage of the program. Other cities in the area are now also implementing a similar residential composting program. Visalia expects to achieve as high as a 20% participation rate once the program is fully and correctly implemented.

3 Financial Ability to Provide Services

1. The City prepares an award-winning annual budget that clearly and comprehensively describes the services provided by the City to residents and the funds expended for those services.
2. The City prepares its annual budget on a two-year cycle, thereby reducing administrative costs associated with preparing comprehensive budgets on an annual basis. The two-year budget includes a mid-cycle review in June and two mid-year reviews each January.
3. The City recognizes the need to offset revenue losses resulting from the State budget crisis, and continues to develop strategies to offset these losses.

4. Despite this improvement in sales tax, unemployment remains higher in California than in the nation (9.0% compared to 11.7% as of October 2011). This high level of unemployment will continue to overshadow any other improving economic statistic as people suffer from a loss of income. Nevertheless, Visalia has shown some signs of improving economic activity.
5. The City's total outstanding debt balance as of June 30, 2011 was \$64,573,530 with \$44,268,123 classified as Governmental Activity Debt, and \$20,305,407 classified as Business Type Activity Debt. The City's Total Liabilities decreased by \$5.2 million (-7.4%) during the current fiscal year. This was mainly due to reduction in long-term debt as wastewater revenue bonds of \$5.8 million were paid off. No new debt was accumulated, and annual debt payments were made.

4 Status of, and Opportunities for, Cost Avoidance and Shared Facilities

Fiscal Structure

1. The City uses conservative budgeting practices to ensure adequate and cost-effective services to current residents.
2. The City's two-year budget cycle provides for an excellent short-term fiscal planning tool while reducing the amount of time and resources associated with the preparation of annual budgets.
3. Master planned infrastructure helps the City in avoiding unnecessary costs through effective planning and implementation policies, and help eliminate overlapping and/or duplicative services.
4. The City has worked to have development pay for itself by instituting infrastructure impact fees. These impact fees pay for necessary infrastructure which supports new development. The City also implemented a number of maintenance fees to pay for the ongoing maintenance necessary for common residential landscaping. The dramatic decline in impact fees parallels the decline in construction activity. In this case, the City will slow down the pace of capital improvements to match the new level of revenues and growth.
5. To Visalia's credit, City Council has worked to maintain fiscally sound budgets and adequate reserves to meet these fiscal challenges. Visalia's financial reserves have allowed the City to adjust to the changing financial environment with less drastic actions than other entities. However, the use of the City's reserves will cushion the economic blow but does not eliminate the need to change how the City operates. The City has also made expenditure reductions, not in an across the board manner but according to how revenues have declined in various parts of the budget

Purchasing Policy

6. The City has a well defined purchasing policy that promotes healthy competition, and guides the City in obtaining cost effective quality services.

Fee Structure

7. Rates and fees for services are established and updated using the City's budget process, ordinances and other regulations.
8. The City has a sound fee structure in place which allows the City to continue to provide cost effective services to its residents while continuing to maintain and improve the current infrastructure.
9. There is no evidence suggesting that the City would not be able to provide services to areas within the SOI and UGB.

Current Facilities Sharing Activities

10. The City continues to look for opportunities to construct joint use projects, and opportunities for shared services. The City has demonstrated this effort with the completion of many projects in cooperation with the County, and by sharing services with local and surrounding jurisdictions.
11. The City should continue to collaborate with other agencies to facilitate exceptional and efficient service and maintain; expand working relationships; and look for new opportunities to work with other agencies such as Kaweah Delta Water Conservation District, Cal Water and the County in ways that support the City's planning goals.

Future Opportunities

12. The City has several future opportunities to share services and/or facilities in the future, including but not limited to: groundwater recharge efforts, recreational facilities, and the sharing of office buildings.

5 Accountability for Community Service Needs, Including Government Structure and Operational Efficiencies

Development within SOI Areas

1. Since development of properties within the SOI/UGB generally relies on Master Planned infrastructure available from the City, it is logical for the City to assume the lead in planning for these sites, consistent with the City of Visalia General Plan.
2. The City has a sound governmental structure that provides necessary resources to provide public services and infrastructure improvements within the SOI/UGB areas.
3. Annexation of County islands into the City would create a more defined City Limit boundary while meeting or exceeding the current level of services provided by the County.

4. Coordinated infrastructure plans, for development within the SOI/UGB areas, submitted with specific annexation requests would create a checks and balance system for incorporating lands into the City while promoting improvements to impacted adjacent County land.
5. Tulare County LAFCO has adopted specific policies for reviewing proposals for a change in organization, reorganization, incorporations, dissolution and other proposals processed by Tulare County LAFCO, including annexations, and SOI amendment proposals.

Boundary Conflicts

6. The City of Visalia governmental structure could be affected by the potential overlapping of boundaries with the Goshen Community Services District (which provides sanitary sewer collection service in the Goshen Community).
7. The City of Visalia has a Wastewater Service Agreement with the Goshen CSD, which sets forth specific criteria with regard to wastewater collection and treatment services within the boundary of each agency.
8. The agreement does not appear to address wastewater collection services within the Goshen CSD SOI, which in some areas overlaps with the City of Visalia SOI. Boundary conflicts and service provisions would ultimately be resolved between the City of Visalia, the Goshen CSD, and Tulare County LAFCO.

Evaluation of Management Efficiencies

9. The City has an effective organizational structure that is readily available to respond to the needs of the community.
10. There is no evidence indicating that the City's current management structure would not be able to assume services within the SOI/UGB areas, and/or continue to assist other agencies through mutual aid agreements.
11. The City should ensure that services can be efficiently provided in the SOI/UGB areas through the preparation of master service plans that include funding mechanisms for infrastructure that will ultimately serve the SOI/UGB areas.
12. As a part of the budget process, the City evaluates the accomplishments during the previous budget cycle, and outlines specific objectives for the following budget cycle. This is done for each department at the division and/or bureau level.

Local Accountability and Governance

13. The City continues to make reasonable efforts to maintain public involvement regarding land use and development projects in the community. The City accomplishes this through regular City Council meetings, newsletters, and website postings.
14. The City maintains an excellent comprehensive website, which provides a means to keep the public informed on local events, current City projects, department budgets, recreational activities, and other activities occurring in the City.

15. The City conducts public workshops to keep the public involved with local planning issues including land use, housing, circulation, and other issues key to the development and growth of Visalia.
16. The City's budget preparation process gives residents the opportunity to review the services the City is providing, and the cost of those services. This type of accountability helps the City to identify services that are operating efficiently and areas where improvement may be needed within the organization.

6 Any Other Matter Related to Effective or Efficient Service Delivery, As Required by Commission Policy

Disadvantaged and Other Developed Unincorporated Communities

1. There are five unincorporated communities within or adjacent to the existing City SOI (Goshen, Patterson Tract area, Oak Ranch, K Street Island and Sierra View), one unincorporated community outside the SOI but within the City UDB (Tract 92) and one unincorporated community outside the SOI and UDB that is connected to the same domestic water system that serves Visalia (Tract 396). Patterson Tract (Tract 34), Tract 359, Goshen, K Street Island and Tract 92 are disadvantaged.
2. All of the unincorporated communities are either served by CalWater's Visalia water system or by a Community Services District, except for Tract 111 which is served by Sunrise Mutual Water Company.
3. All of the unincorporated communities' sewer services are individual septic systems with the exception of Goshen, which is served, by its CSD's sewer system and City's treatment facility.
4. The City and the County have a mutual-aid agreement for fire protection services with five City fire stations and three County fire stations in the Visalia area.
5. The inclusion of the various unincorporated communities around Visalia in its SOI shall be reviewed in the next SOI update.

Conflicting Growth Boundaries

6. LAFCO shall determine the SOI for the City of Visalia pursuant to State law and Tulare County LAFCO Policy C-5.
7. There are numerous inconsistencies between the current SOI, City UDB and County UDB.
8. The City of Visalia's SOI update should wait until after the completion of their General Plan update and after the completion of the City/County MOU process.
9. Due to the relationship of the City of Visalia's and Tulare's SOIs, the SOI updates for both of the cities should be completed contemporaneously.

BEFORE THE LOCAL AGENCY FORMATION COMMISSION
OF THE
COUNTY OF TULARE, STATE OF CALIFORNIA

In the Matter of the Adoption of the)
Municipal Service Review Update)
For the City of Visalia)

RESOLUTION NO. 12-0##

WHEREAS, the Commission is authorized by Government Code Section 56430 to conduct a service review of the municipal services provided in the county or other appropriate area designated by the Commission and prepare a written statement of its determinations; and

WHEREAS, Government Code Section 56425(g) requires the commission to review and update all spheres of influence (SOI), as necessary, every five years; and

WHEREAS, a service review must be completed before the Commission can consider an update to a SOI for a city or a district which provides municipal services as defined by Commission policy; and

WHEREAS, on March 1, 2006, the Commission adopted the first Municipal Service Review (MSR) and statement of determinations for the City of Visalia (Resolution 06-010); and

WHEREAS, on August 8, 2012, the Commission extended the public hearing for the Visalia MSR to the October 24, 2012 meeting; and

WHEREAS, on October 24 2012 this Commission heard, received, and considered testimony, comment, recommendations and reports from all persons present and desiring to be heard in this matter.

WHEREAS, the Visalia MSR and its determinations have been updated to allow for the Commission's consideration of a comprehensive update to the City's SOI

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED as follows:

1. The information, material and facts set forth in the report of the Executive Officer and updated MSR Report for the City of Visalia including any corrections have been received and considered.

2. The Commission has reviewed and considered the information, material and facts presented by the following persons who appeared at the public hearing and commented on the proposal:

XXXX:XXX

XXXXXXXXX

3. All notices required by law have been given and all proceedings heretofore and now taken in this matter have been and now are in all respects as required by law.

4. The Commission hereby finds the updated Visalia MSR:

(a) Includes a subregion of the county appropriate for an analysis of the services to be reviewed;

(b) Contains a written statement of the Commissions' determination of the subjects required to be analyzed in an MSR, and

(c) Reviews all of the agencies that provide the service or services within the designated geographic area as set forth in LAFCO policy C-5.

5. The Municipal Service Review Report, including statement of determinations, for the City of Visalia is hereby adopted.

The foregoing resolution was adopted upon motion of Commissioner x and seconded by Commissioner x, at a regular meeting held on this 24th day of October 2012, by the following vote:

AYES:

NOES:

ABSTAIN:

PRESENT:

ABSENT:

Ben Giuliani, Executive Officer

ce

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TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION

210 N. Church St., Suite B, Visalia, CA 93291 (559) 624-7274 FAX (559) 733-6720

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Cameron Hamilton, V. Chair
Steve Worthley
Rudy Mendoza
Allen Ishida*

ALTERNATES:
*Gerald Magoon
Janet Hinesly
Mike Ennis*

EXECUTIVE OFFICER:
Ben Giuliani

October 24, 2012

TO: LAFCO Commissioners, Alternates, Counsel

FROM: Cynthia Echavarria, Staff Analyst

SUBJECT: Sphere of Influence (SOI) Updates Allensworth CSD (Case # 1466), Three Rivers CSD (Case # 1472) and Sultana CSD (Case # 1465b)

Background

Pursuant to Government Code section 56425(g): "On or before January 1, 2008, and every five years thereafter, the commission shall, as necessary, review and update each sphere of influence." A sphere of influence is defined as the following by Government Code section 56076 "A plan for the probable physical boundaries and service area of a local agency, as determined by the commission."

On October 5, 2011, the Tulare County Local Agency Formation Commission initiated comprehensive Sphere of Influence updates for the 22 districts subject to the Group 4 Municipal Service Reviews (MSRs). The adoption of SOIs for the Allensworth Community Service District (case # 1466) and Three Rivers CSD (case # 1472) were delayed until the completion of the Tulare County General Plan Update because the Update contained new development boundaries for those two communities. In addition, while an SOI was adopted for the Sultana CSD (case #1465b), the recently adopted General Plan Update also includes a new development boundary for the community of Sultana.

Notice of these SOI reviews and updates and staff proposals were sent to the affected districts and their respective engineers. To date, no comments have been received.

Discussion

Three Rivers Community Services District:

A Sphere of Influence has never been established for this district. The Three Rivers CSD is located approximately 11.7 miles east of the City of Woodlake. The District's jurisdictional boundaries encompass a 5,937 acre area that is spread out along Highway 198. The recently adopted County UDB for Three Rivers includes large amounts of land outside of the District's boundaries. The District was formed in 1973 (LAFCO Resolution 73-036, LAFCO Case 459). The District's Active Powers include:

1. Preparation of project reports for sewer systems
2. Trash pick up
3. Monitoring of potable water sources
4. Monitoring of individual septic systems

According to BOS Resolution 73-2662, the District's Latent Powers include:

- Provision of water for various uses
- Collection and disposal of refuse matter
- Operation of recreational facilities
- Street Lighting
- Maintain and equip a police force
- Acquire facilities for public use
- Maintenance/improvement of roads
- Flood Protection
- Conversion of overhead electric and communication facilities to underground installations
- Ambulance service through contract

If not provided prior to January 1, 2006, the District must seek LAFCO approval in order to activate any of its latent powers.

Due to the fact that the CSD's original lines were based on the population and residential development patterns of 1979, and at present time, Three Rivers has expanded to areas not projected as residential use in 1979, staff is recommending that the SOI be set coterminous to the County of Tulare's Urban Development Boundary for the community.

Allensworth Community Service District

An SOI has not yet been established for the ACSD. The District is located in southwestern Tulare County on the west side of SR-43. The District was formed in 1980 (LAFCO Resolution 80-037, LAFCO Case 831). According to Tulare County BOS Resolution 81-98, at the time of its formation the ACSD was authorized to provide the following services:

- Water for domestic use
- Street lighting

The District was providing these services prior to January 1, 2006. Therefore, the ACSD has no latent power whose activation is subject to LAFCO Commission approval or disapproval.

Staff is recommending that the SOI be set coterminous to the County of Tulare Urban Development Boundary for the community and to also include areas of District land that extend beyond the UDB.

Sultana Community Service District

A Sphere of Influence, conterminous with existing District boundaries, was established for the SCSD in November of 2011 by LAFCO resolution 11-022. The Sultana CSD is located approximately 5 miles east of the City of Dinuba and approximately 4 miles west of the unincorporated community of Orosi.

The District boundaries encompass a 317-acre area. The District currently provides domestic water. Sewer service is provided under contract with the Cutler Public Utilities District (PUD).

The District was formed in 1977 (LAFCO Resolution 77-06, LAFCO Case 579). According to BOS Resolution 76-3480, at the time of its formation, the SCSD was authorized to provide the following services:

- Water for several uses included domestic use, irrigation, sanitation, industrial use, fire protection and recreation
- Sewage collection, treatment and disposal
- Collection of storm water
- Solid Waste
- Equipping and maintenance of police a department

The District was providing water and sewer service only prior to January 1, 2006; thus, the solid waste, collection of storm water and equipping and maintenance of a police department are SCSD's latent power whose activation is subject to LAFCO Commission approval or disapproval.

The Municipal Service Review for this district was adopted as part of the Group 4 Special Districts. Staff is recommending that the SOI be set coterminous to the County of Tulare Urban Development Boundary and to include existing SCSD district boundary area not included in the UDB.

Environmental Impacts:

The County of Tulare, as lead agency, has prepared and certified an Environmental Impact Report (EIR) for its General Plan 2030 Update, which includes an environmental review of the subject area. As part of the certification of the Final EIR, the City adopted Findings of Fact concerning various potential environmental impacts. A Statement of Overriding Considerations was also adopted to address those impacts that could not be mitigated to a level of insignificance.

A copy of the environmental document is available at the Tulare County Association of Governments, 210 N Church St, Suite B, Visalia, CA 93291

Impact on Prime Agricultural Land, Agriculture and Open Space:

No urban development or loss of open space and prime agricultural land would result with the adoption of these SOIs and there would be no impact to existing Williamson Act contracts.

Municipal Service Reviews:

The Commission has recently adopted Municipal Service Reviews (MSRs) for all of the Group 4 Districts. This includes Community Service Districts – Res. 11-008 on 6/1/11. The growth of these districts is constrained by domestic water quality or capacity issues or by sewer capacity limitations.

Statement of Determinations:

As required by GC §56425(e), the Commission must consider and prepare a written statement of determinations (See attachments 1-3) with respect to each of the following:

- (1) The present and planned land uses in the area, including agricultural and open-space lands.
- (2) The present and probable need for public facilities and services in the area.
- (3) The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.
- (4) The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.
- (5) For an update of a sphere of influence of a city or special district that provides public facilities or services related to sewers, municipal and industrial water, or structural fire protection, the present and probable need for those public facilities and services of any disadvantaged unincorporated communities within the existing sphere of influence.

Recommendations:

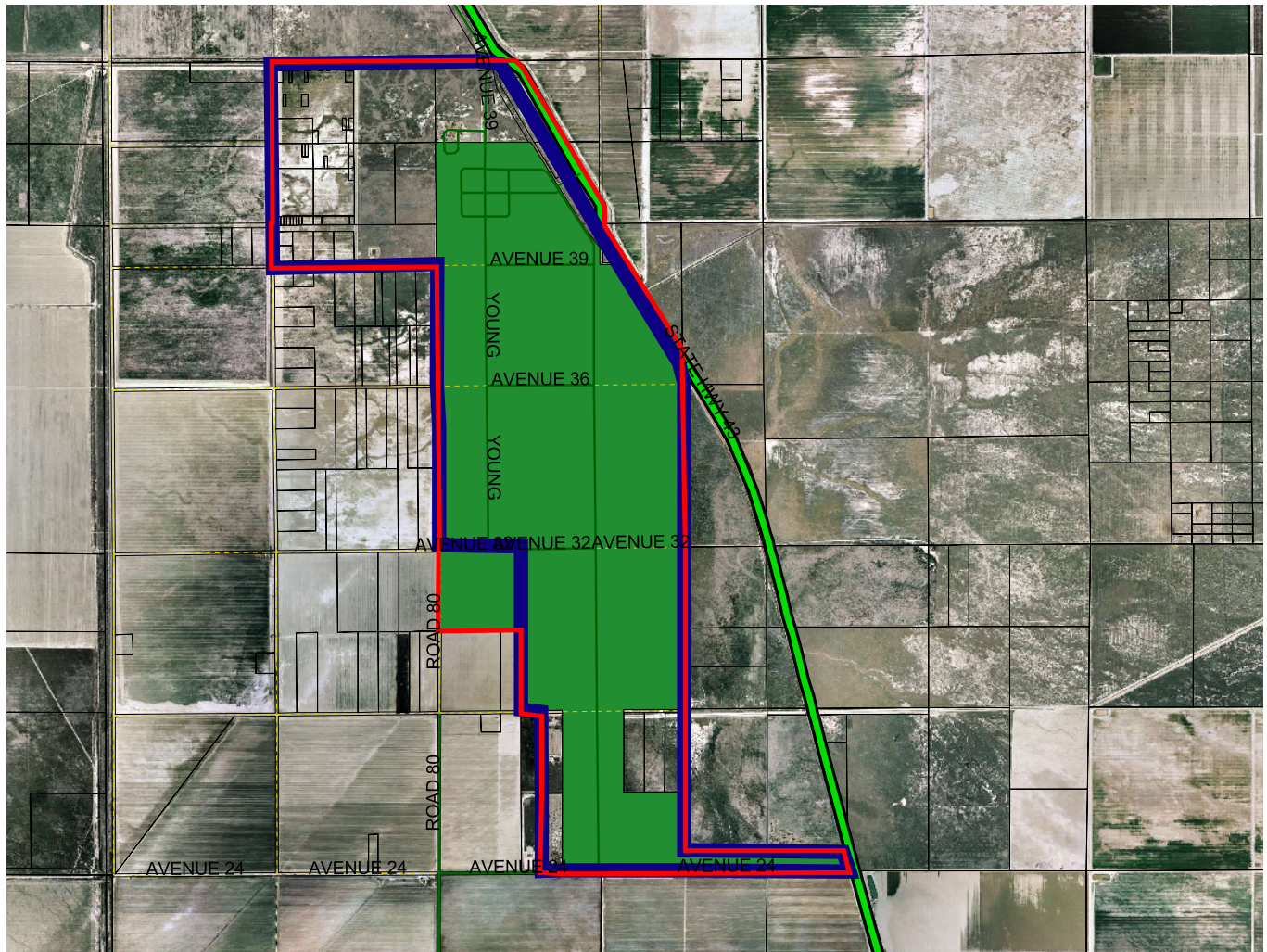
It is recommended that these amendments be approved and that the Commission take the following actions:

1. Find that the previously certified Tulare County General Plan 2030 Update documents are adequate and complete for the LAFCO action and adopts the attached Findings of Fact and Statement of Overriding Considerations that are included within Resolution No. 2012-0699
2. Find that pursuant to GC Section 56430, MSRs were completed and adopted for the abovementioned Special Districts.
3. Find that pursuant to GC §56426.6, the proposed SOI updates will not adversely effect the continuation of any Williamson Act contracts beyond their current expiration dates.
4. Approve the proposed Spheres of Influence as recommended, to be known as LAFCO Case Nos. 1465b, 1467, and 1478.

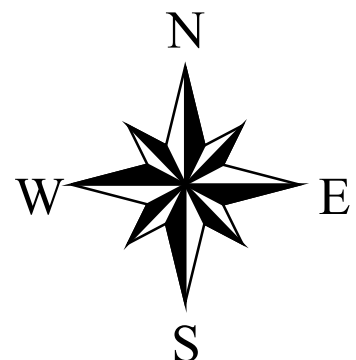
Attachments

1. Statement of Determinations
2. Maps
3. Resolution 12-0XX
4. Enclosed CD with Statement of Overriding Considerations and General Plan EIR

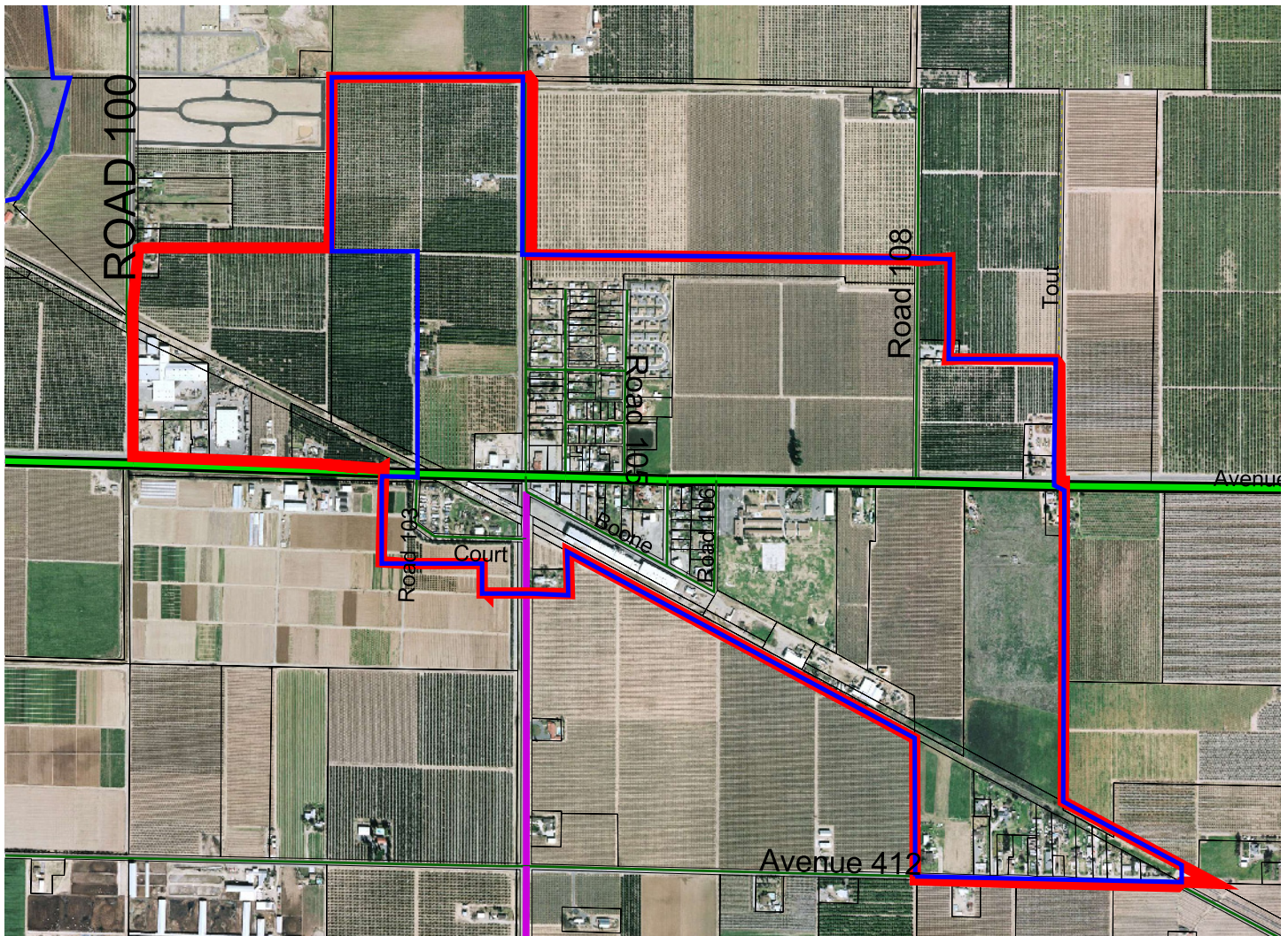
ALLENSWORTH CSD



-  Proposed Sphere of Influence
-  Hamlet_boundaries.shp
-  CSD Boundries

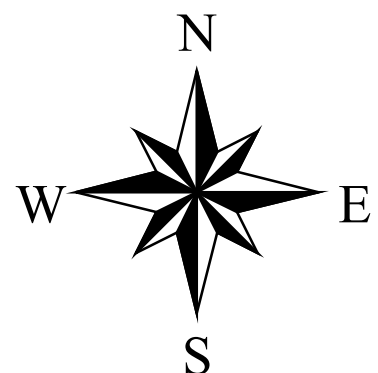


Sultana CSD

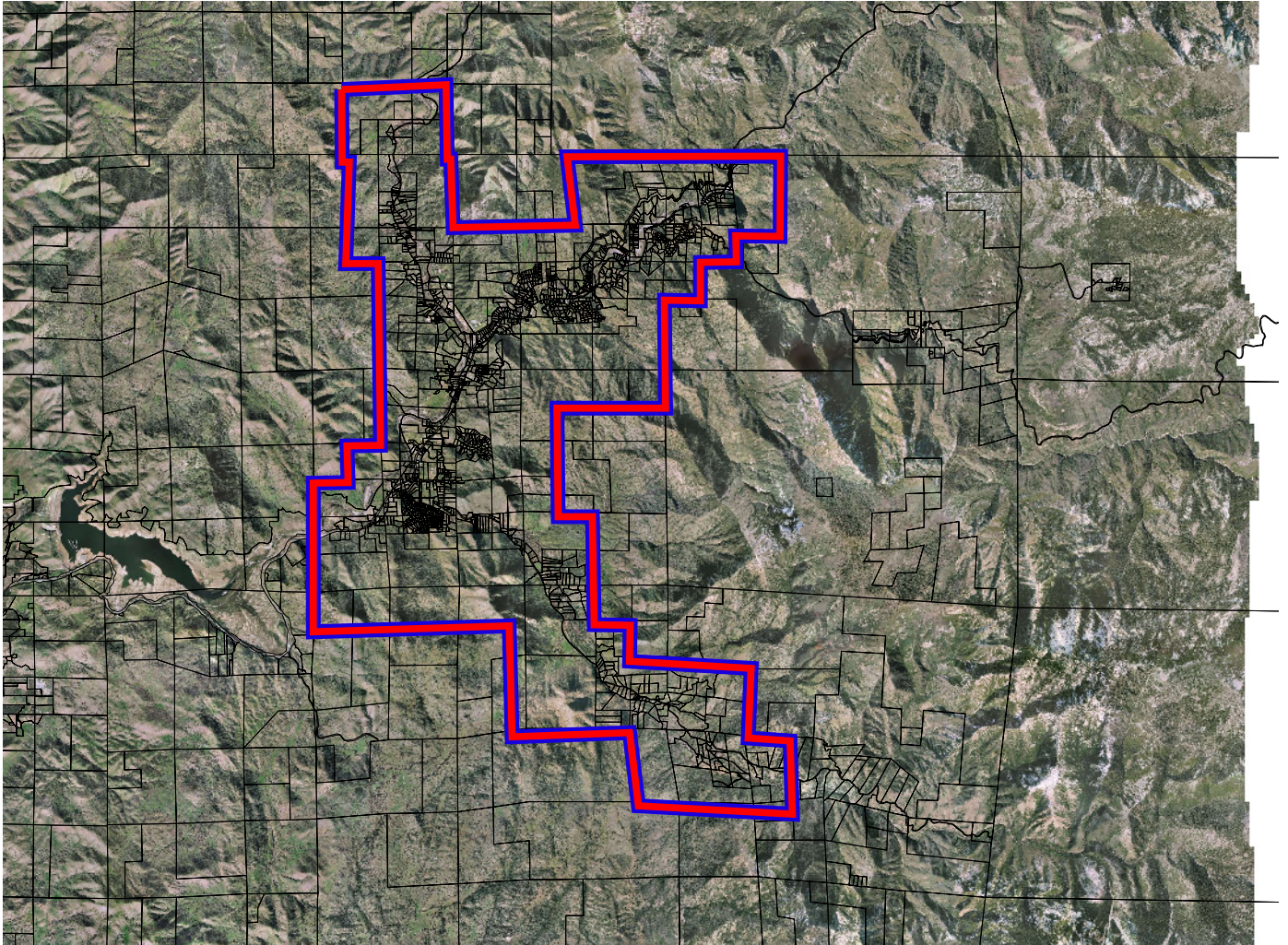


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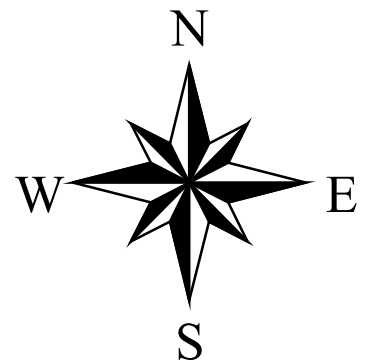
 CSD Boundry
 Proposed SOI



Three Rivers CSD



-  **Proposed Sphere**
-  **County UDB**



**Statement of Determinations
LAFCO Cases 1466, 1465b and 1472**

- (1) The present and planned land uses in the area, including agricultural and open-space lands.

Allensworth CSD – An SOI has not yet been established for the ACSD. It is recognized that the County of Tulare and its eight Cities regularly establish twenty-year growth boundaries as a part of the General Plan process. Whenever such a Planning Boundary exists and is sufficient to comply with the requirements of GC §56425, the Sphere of Influence shall be placed to be coterminous with that Planning Boundary with the addition of any communities of interest which were not included within the original boundary. Communities of interest may include agricultural buffer areas, publicly-owned facilities, noncontiguous subdivisions and development areas, key intersections, highway corridors, and parcels of land associated with the affected community, and other similar areas as may be determined by the Commission.

In August 2012, the County of Tulare adopted the General Plan 2030 Update and included a 20 year growth boundary for the Hamlet of Allensworth. A small portion of the District is currently out of the County HDB, but will be included in the ACSD SOI. (See map)

Three Rivers CSD –the CSD's original lines were based on the population and residential development patterns of 1979, at present time, Three Rivers has expanded to areas not projected as residential use in 1979. It is the opinion of the TRCSD that to meet the needs of potential growth the SOI would be more appropriate coterminous to the County of Tulare UDB. Three Rivers CSD request the SOI update extend to the County of Tulare adopted 20 Year Urban Development Boundary (UDB).

Sultana CSD – The District area is mostly comprised of residential and agricultural land uses with AE-20, A-1 and R-3 zoning. Over half of the District is composed of 15 acre or larger parcels that are designated for agricultural uses.

No urban development or loss of open space and prime agricultural land would result with establishment of these SOI's. Some of the lands that will be included within the new SOI are under Williamson Act contract.

- (2) The present and probable need for public facilities and services in the area.

Allensworth- Based on the absence of building permits issued for construction of new dwelling units or expansion of existing residential developments within

district boundaries, the fact that the District has not proposed an annexation since its formation and the limited capacity of the District's community water system, it can be logically determined that the District's population will remain at substantially the same level for the next 5 years (next MSR update is scheduled to be conducted in 2016).

Three Rivers- Because district population has remained substantially the same over the last Census period, it is determined that the District's population will only increase marginally in the foreseeable future. The District's population could experience a significant population increase (relative to its current size) if construction of the proposed South Fork Estates Development actually takes place; however, due to the downturn in the economy, construction of this development isn't likely to take place any time soon, if at all. This will afford district management ample time to plan for increased demand of its services.

Sultana- Based on the absence of building permits issued for construction of new dwelling units or expansion of existing residential developments within District boundaries, the fact that the District has not proposed an annexation since its formation, and the limited capacity of the District's community water system, it can be logically determined that the District's population will remain at substantially the same level for the next 5 years (next MSR update is scheduled to be conducted in 2016). There is a potential for grant funding that could allow for water system improvements that would enable the District to connect to the community of Monson through an extraterritorial service agreement.

(3) The present capacity of public facilities and adequacy of public services that the agency provides or is authorized to provide.

MSRs were completed and adopted on 6/1/11 for Allensworth CSD, Sultana CSD and Three Rivers CSD.

Allensworth- Growth is constrained within the community due to The CSD's domestic water system issues with arsenic contamination and available water supply. A December 2010 Environmental Health compliance order directs the District to prepare a plan, complete with timeline, to address the Arsenic contamination issue. It is determined that the scope of solutions contained in the action plan also encompass the groundwater level challenge facing the District and the low-income condition of its customer pool.

Sultana CSD - Based on the information available, the system's well, storage, and distribution apparatus are reliable and not in need of major repair, only standard maintenance as suggested in the District's 2009 CCR. The water provided seems to be of good quality with minimal contamination, especially when compared to similar size districts surrounded by similar land uses.

Three Rivers- It is determined that the District's facilities and infrastructure are in adequate condition and that the District's current capacity is sufficient to serve the District's existing population. It is further determined that future increased demand can be accommodated in a timely and adequate manner based on the limited services the District provides.

(4) The existence of any social or economic communities of interest in the area if the commission determines that they are relevant to the agency.

No relevant social or economic communities of interest have been identified.

(5) If the Agency Provides Water, Sewer, or Fire Protection, the Present and Probable Need for the Services for Any Disadvantaged Unincorporated Community within the Area.

Allensworth- The community of Allensworth, currently served by the CSD, is a disadvantaged unincorporated community, The affected territory comprising the recommended sphere does not include any other disadvantaged unincorporated communities as defined in State law and LAFCO policy.

Sultana- The community of Sultana, currently served by the CSD, is a disadvantaged unincorporated community. The affected territory comprising the recommended sphere does not include any other disadvantaged unincorporated communities as defined in State law and LAFCO policy.

Three Rivers- The affected territory comprising the recommended sphere does not include any disadvantaged unincorporated communities as defined in State law and LAFCO policy.



TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION

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Steve Worthley
Rudy Mendoza
Allen Ishida*

ALTERNATES:

*Dennis A. Mederos
Janet Hinesly
Mike Ennis*

EXECUTIVE OFFICER:

Ben Giuliani

To: LAFCO Members, Alternates and Executive Officer
From: Cynthia Echavarria, Staff Analyst
Subject: Proposed 2013 LAFCO meeting and application deadline schedule

The following meeting dates and application deadlines are proposed for 2013. Complicated proposals or those which have not been "pre-noticed" by the initiating agency may require additional time to process. Staff will make every effort to place the proposal on the corresponding agenda, however, unforeseen circumstances (i.e. missed publication dates, need for further information, incomplete applications etc.) may require placement of the proposal on another agenda.

APPLICATION DEADLINE

*December 219, 2012
January 23,2013
February 20,2013
March 20,2013
April 24,2013
May 29,2013
June 26, 2013
July 31, 2013
August 28, 2013
September 25, 2013
October 23, 2013
November 27,2013*

TENTATIVE MEETING DATE

*FEBRUARY 6, 2013
MARCH 6, 2013
APRIL 3, 2013
MAY 1, 2013
JUNE 5, 2013
JULY 10, 2013*
AUGUST 7, 2013**
SEPTEMBER 11, 2013**
OCTOBER 9, 2013***
NOVEMBER 6, 2013
DECEMBER 4, 2013
JANUARY 8, 2014*****

*2nd Wednesday in July to avoid July 4th Holiday (Independence Day).

**2nd Wednesday in September to avoid CALAFCO Annual Conference

***2nd Wednesday in October to maintain a 4 week gap between September and October meetings.

****2nd Wednesday in January to avoid week of New Year's Holiday.

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AGENDA ITEM VIII-D

October 15, 2012

Prepared by Roberto Brady, TCAG Staff

SUBJECT:

Action: Approve Guidelines/Initiate Formation of the Regional Transportation Plan (RTP) Roundtable

BACKGROUND:

TCAG periodically updates the Regional Transportation Plan (RTP) as required by State and Federal regulations. The RTP is the highest level and most comprehensive planning document prepared by TCAG. The RTP update process has always represented a major work effort. Because of new statutory requirements, and since the region has continued to grow and become more diverse, the current update getting underway is of unprecedented complexity.

Foremost among the new requirements is the incorporation of a Sustainable Communities Strategy (SCS) as called for by the Sustainable Communities and Climate Protection Act of 2008 (SB 375). The SCS is a regional land use plan. It is a forecast of the character and distribution of land use in the region to the horizon of the planning period. In the case of this RTP update, the horizon year is 2040. While land use authority remains with the individual cities and counties, the intent of SB 375 by including an SCS in an RTP, which must be internally consistent, is to better align transportation, housing and land use plans region-wide. The current RTP, adopted in 2011, was not yet required to include an SCS. The current update is targeted to be complete and adopted by the end of 2013. (Although it will be referred to as the 2014 RTP).

DISCUSSION:

As part of TCAG's strategy for stakeholder participation in development of the 2014 RTP, the formation of an "RTP Roundtable" is proposed. The concept for this advisory body is closely patterned to a similar body constituted by the Fresno Council of Governments in August of this year. As conceived, the RTP Roundtable would have 27 members representing local, regional and state agencies and a wide spectrum of community interest groups and constituencies. This also includes two at-large members. While at-large members may be chosen that have strong connections to constituencies not already represented on the Roundtable, they will be expected to keep the widest perspective possible for the region and its residents as a whole.

The purpose of the RTP Roundtable is to support TCAG in development and preparation of the 2014 Regional Transportation Plan and Sustainable Communities Strategy. It is vital to the success of the process that the RTP Roundtable help to generate consensus about the RTP that is based on the input of an informed and active local constituency. While the RTP Roundtable will provide comments and input on issues related to development of the 2014 RTP/SCS, the final decisions on the RTP will be the responsibility of the TCAG Board of Governors.

Draft guidelines for the formation of, and conduct of business by, a TCAG 2014 RTP Roundtable are attached. See Attachment No. 1. Members will be recruited through an application process

(see Attachment No. 2) with review by TCAG management and final approval by the TCAG Board.

RECOMMENDATION:

Approve the draft guidelines (Attachment No. 1) and initiate formation of the Regional Transportation Plan (RTP) Roundtable.

ALTERNATIVES:

Approve as modified, do not approve, or defer the matter for additional review and discussion.

FISCAL IMPACT:

Administration of the RTP Roundtable will be charged to the Regional Transportation Plan budget, Work Element 602.01 for the 2012/13 fiscal year. These types of costs were anticipated and should not, in themselves, necessitate a budget adjustment.

ATTACHMENT:

1. Draft Guidelines for the TCAG 2014 RTP/SCS Roundtable.
2. Draft Application for Appointment to the TCAG 2014 RTP/SCS Roundtable.

Draft Guidelines for the TCAG 2014 Regional Transportation Plan/Sustainable Communities Strategy Roundtable (RTP Roundtable)

Purpose and Responsibilities

Purpose

The purpose of the RTP Roundtable is to support TCAG in development and preparation of the 2014 Regional Transportation Plan and Sustainable Communities Strategy. It is vital to the success of the process that the RTP Roundtable help to generate consensus about the RTP that is based on the input of an informed and active local constituency. While the RTP Roundtable will provide comments and input on issues related to development of the 2014 RTP/SCS, the final decisions on the RTP will be the responsibility of the TCAG Board of Governors.

Membership

The RTP Roundtable will build upon the 2010 Regional Blueprint Stakeholders and SCS Planner's Committee and recruit members from sectors identified in TCAG's Public Participation Plan (as to be amended for this RTP update). In order to ensure accountability of the committee process to the TCAG Board, and ultimately to the citizens of Tulare County, the chair of the RTP Roundtable will be a representative of one of TCAG's member agencies. Applications for membership to the RTP roundtable will be available in October 2012 and approved by the Board in December.

The RTP Roundtable will include the following members*:

TCAG's Member Agencies (nine)	SJV Air District
LAFCo	Caltrans, District 6
Public Transportation	Tribal Governments
Agriculture	Building/Development
Environmental Advocate	Environmental Justice Community
Bicycle/Pedestrian advocate	Banking, finance or real estate
Health Advocate	Affordable Housing Advocate
Goods Movement	Broad-based business or economic development organizations
Disabled Access/ADA	At Large (two)

** There will be one member per category unless otherwise noted. If more than one representative from a given agency is present, only one such representative shall take part in the Roundtable's consensus related discussions.*

Responsibilities

RTP Roundtable members are responsible for representing the interests and concerns of the organizations, institutions, or constituencies that have nominated them (excluding at-large members). Therefore, RTP Roundtable members will be expected to consult with these entities and constituencies on a regular basis concerning the discussions and recommendations of the RTP roundtable.

RTP Roundtable members are expected to remain on the committee for the duration of the project. If a member leaves the RTP Roundtable for any reason, s/he will be replaced with another member from the same stakeholder category.

RTP Roundtable members are expected to listen to presentations and/or review materials and provide comments on project goals and principles, stakeholder involvement/public outreach, and draft elements for the Regional Transportation Plan. They are expected to arrive at meetings having familiarized themselves with agenda materials and be prepared when action on an agenda item staff recommendation is requested by the Chair.

Ad Hoc Technical Work Groups: During the development of the RTP, staff may determine that it is necessary to create an ad hoc technical work group to address certain issues (e.g. Regional Housing Needs Assessment (RHNA), Environmental Justice, Modeling, etc.). These work groups will present their findings to the RTP Roundtable for review and comment.

Meetings

Agendas

TCAG staff will distribute meeting agendas and background materials one week before the scheduled meeting date. The final agenda will be issued a minimum of 72 hours ahead of the meeting date. Agendas will be developed by the Project Manager in consultation with the RTP Roundtable Chair.

The agenda will typically include the following:

- Start time and meeting location
- Introductions
- Review and approval of draft meeting notes from the last meeting.
- Public comments
- Agenda Items
- Confirm date and time of next meeting – (If a regular meeting time is not set.)

Attendance

There will be several RTP Roundtable meetings over the course of the TCAG RTP planning process. A tentative meeting schedule will be set at the first meeting. The final meeting dates will be scheduled on a meeting-by-meeting basis, depending on what works best for the Roundtable members and staff as well as the RTP development schedule. RTP Roundtable members must make a good faith effort to attend all meetings. If a member is unable to attend a meeting, they should notify the RTP Project Manager a minimum of 24 hours before the meeting is scheduled to convene. Members that must miss a meeting may submit written comments, but may not send a representative to vote in their place.

All meetings of the RTP Roundtable will be open to the public. However, only Roundtable members may participate in decision making related to input provided by the Roundtable. Observers must identify themselves when they speak.

Meeting Notes

Draft meeting notes will be prepared and distributed with agendas before the upcoming meeting. Approval of meeting notes shall occur at the next meeting with the support of the majority of the members present.

Ground Rules

Ground rules provide a common understanding so that Roundtable discussions proceed effectively. The rules help efficiently use participants' time and resources in achieving consensus. These ground rules serve as the group's "agreement" for collaboration and consensus building. Effective communication is important to understand various viewpoints. Accordingly, the RTP Roundtable members are encouraged to listen to other Roundtable members, staff, guests, and the public when they speak.

Following is a set of "ground rules" that should be observed:

- Treat each other with respect and courtesy at all times.
- Stay focused, on topic and be succinct.
- Keep open minds; think outside the box.
- Keep the focus on solving the problem.
- Focus will be on issues, not individuals.
- Come prepared to meetings (reading advance materials, etc.).
- Meetings will start and end on time, unless extended by action or the Roundtable.
- Focus will be on areas of high priority (defined by the RTP Roundtable), as time is limited.
- Cell phones will be turned off at the beginning of meetings
- The Chair will take control of the meeting to ensure ground rules are followed.
- RTP Roundtable members are asked to refrain from making statements to members of the news media about the project. The Project Manager or TCAG Executive Director will be the only persons representing the views of the Roundtable to the media in a careful and balanced manner. When presentations are being made to the Roundtable, they should proceed without interruption. Questions and comments should be made following the completion of the presentation.
- The chair will exercise rules of order to ensure that the meeting is conducted consistent with the approved agenda, that participants are treated with courtesy and are provided sufficient time to express their views and that voting is clear and understandable.
- Unless otherwise directed by a majority of committee members present, committee recommendations will be decided by voice vote or roll call. A nominal quorum shall be 14 members present. If it is necessary to take an action with less than a quorum present, such action shall be so noted.

Public Comment

The public may provide comment at specified times throughout the course of RTP Roundtable meetings, which include:

- During the course of a discussion on an agenda item.
- During the Public Comment agenda item.

The Chair may limit to three minutes the length of time a member of the public speaks on a particular agenda item. Generally, guests who have been invited to contribute to the discussion of an agenda item may speak for a time specified by the Chair. The RTP Roundtable should consider all public comments but is not obligated to respond to public comments.

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TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION

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Janet Hinesly
Mike Ennis*

EXECUTIVE OFFICER:
Ben Giuliani

October 24, 2012

TO: LAFCO Commissioners and Alternates

FROM: Ben Giuliani

SUBJECT: Tulare County Special Districts

Background

The Tulare County Grand Jury released a report titled, "Special Districts Lack of Oversight", as part of their 2011/2012 Final Report. This report was reviewed with the Commission at the July 11th meeting (attached for reference). The findings and conclusions of the Grand Jury report partially relied on a report given to the Tulare County Board of Supervisors (BOS) on July 19, 2011 by the Tulare County Auditor (attached for reference).

The Auditor's report listed 29 special districts that experienced an operating loss or decrease in assets as cited in the Grand Jury report. This report was provided to the Commission at the August 8th meeting. As noted at that meeting, the Auditor's report lists operating losses but does not list non-operating income which often offsets the operating losses. The Auditor's report also does not review every district each year. Some districts are reviewed on a more infrequent basis depending on their individual situations.

At the August meeting, staff indicated that a report regarding special district finances would be developed for the October Commission meeting. The Commission also requested that staff identify districts whose boards have had difficulty meeting quorum.

Summary

There are situations where LAFCO can have a direct role in helping correct inefficiencies or other problems in special districts. An example of this is the recent district reorganization that would create the Alpaugh Community Services District (CSD) if the election is successful in November. LAFCO also makes determinations regarding special district financing, governance, service provision, etc through the Municipal Service Review (MSR) process that could result in either action by LAFCO or recommendations for actions that districts should take.

To develop this report, information was reviewed from the Grand Jury Report, Auditor's Report, State Controller's Special Districts Annual Reports (FY00/01 to FY09/10) and other available data sources. Four special districts are identified where the Commission can either begin to take specific actions or where further research is needed to determine if there is a need for further action by the Commission. These districts include the Sequoia Memorial District, Deer Creek Storm Water District, Atwell Island Water District and Ducor Irrigation District.

There are several districts that already have or are currently taking corrective actions to address specific situations internal to the districts. A couple of examples (Alpine Village-Sequoia Crest CSD and Richgrove CSD) are included in the "Grand Jury Report" section of this report. While LAFCO certainly has a role in special district oversight, most challenges and issues that arise within special districts should be addressed internally to the district. Most special districts have independent and elected boards that should be held accountable by the voters within the district.

Discussion

Auditor's Report

The Auditor provides an annual report to the BOS as part of meeting the requirements of Government Code section 26909 (excerpt below) relating to annual audits of special districts.

26909. (a) (1) The county auditor shall either make or contract with a certified public accountant or public accountant to make an annual audit of the accounts and records of every special district within the county for which an audit by a certified public accountant or public accountant is not otherwise provided. In each case, the minimum requirements of the audit shall be prescribed by the Controller and shall conform to generally accepted auditing standards.

As mentioned previously, the Auditor's report focused on reporting deficits in net operating revenue and districts that have not provided audits. Most districts also have non-operating revenue sources that significantly offset operating losses. To achieve a more complete perspective on the financial situation of the special districts, financial data from the State Controller's Special Districts Annual Reports were collected and reviewed.

State Controller's Report

Information in the State Controller's Special Districts Annual Reports are 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.

Appendix 1 shows a summary of financial information for special districts that reported to the State Controller. Appendix 2 lists the various types of debt currently held by the special districts. Appendix 3 shows the past ten years of reported financial information for 92 of the 94 special districts for which Tulare County is the principal county.

As an example, the Lower Tule Irrigation District has reported operating losses in seven of the last ten years reported. However, the District has significant non-operating revenues that offset the operating losses. When considering operating revenues, the District has

reported only two years of net income loss in the last ten years. While looking at only operating losses, this district may appear to be in poor financial health but when the District's non-operating revenues are considered, in addition to their interest income, it appears that the District is in good financial condition.

Another common type of example is the Ivanhoe Public Utility District. This district, even with considering non-operating revenues, has reported net income losses in five out of the last six years reported. However, irrigation, domestic water and sewer providing districts include depreciation expense in their financial reporting. Depreciation expense is a paper loss that is spread across the useful life of a district's infrastructure. When depreciation is removed, the Ivanhoe PUD had cash surpluses in all ten out of the last ten years reported. While it is important to consider depreciation expense, the District will be in a good financial situation as long as it has the ability, whether it's through raising additional local revenue, using its reserve funding or securing state or federal funding, to maintain and replace existing infrastructure.

In short, most special districts appear to not be in poor financial health. Even for districts that do appear to have financial challenges, there are often corrective actions that can be taken by the district without the need of LAFCO involvement.

Grand Jury Report

The Grand Jury report stated, "With the statutory authority to make changes, LAFCO can correct the shortcomings of special districts". This is true to a certain extent depending on the specific circumstances of the special districts with "shortcomings".

A primary example of where LAFCO played an important role was with the proposed formation of the Alpaugh Community Services District (CSD). The proposed CSD would replace the Tulare County Waterworks District #1 and the Alpaugh Joint Powers Authority (JPA) with a district that has an elected board and more flexibility in services that it can provide. If approved by the voters in November, the new CSD should provide a more effective means of governance and provision of domestic water in the Alpaugh area. (Note: the 2011/12 Grand Jury report specifically cited problems in governance and operation of districts in the Alpaugh area.)

LAFCO has a role to play in special district oversight through the MSR/SOI process and through logical reorganizations such as Alpaugh CSD. Most district issues need to be addressed internally to the district. However, even in some types of these situations LAFCO may be able to assist. As an example, after the Grand Jury issued a report regarding memorial districts in FY 2010/11, meetings were set up with representatives of a couple of the districts for the Commission to get a better understanding of the status of the districts and where LAFCO could potentially help.

There are other numerous situations where districts can take corrective actions without LAFCO involvement. For example, the Alpine Village-Sequoia Crest CSD has reported deficits in nine of the last ten years reported. However, the District is planning on a Prop 218 election to bring revenues back in line with expenses. Another example is Richgrove CSD. This district reported significant losses from FY07/09 to FY09/10 and reported incomplete data to the State Controller in FY08/09 and FY09/10. Richgrove CSD has hired an accountant to assist with bringing their accounting current, teaching bookkeeping

to staff and getting internal controls back in place. The District has also hired an auditor to complete their missing audits as cited on the County Auditor's report. These are just two examples of situations of where districts are internally taking corrective actions to correct problems.

Most special districts are independent governmental entities with independently elected governing boards. District financing, governance and other topics are reviewed in the Municipal Service Reviews (MSRs) for many types of special districts. While LAFCO, through the MSR process, can identify areas of improvement in special districts, most corrective actions need to be taken by the districts themselves. Like the Alpaugh example reviewed above, there are situations where LAFCO may need to take a more active role.

The following four districts are in situations where LAFCO may be able to play a direct role or situations where more information is needed to see how LAFCO may assist. Staff is recommending that meetings be set with representatives of these districts to discuss their current situations and the future progress of these districts.

Sequoia Memorial District

The Sequoia Memorial District is the smallest of Tulare County's 14 memorial districts (map attached) in both terms of land area (27 square miles) and population within the district (1,498 people – 2010 Census). The District is responsible for the operation and maintenance of one veteran's memorial building that is located in Lemon Cove. As with most memorial districts in Tulare County, the three primary sources of revenue are property taxes, rental income from the memorial building and interest on reserves.

The District has reported net surpluses in revenue in eight of the last ten reported years to the State Controller. However, there has been a steady decline in building rental income to just \$100 in FY08/09 and \$0 reported in FY09/10. In addition, as noted in the Auditor's report and in the 2010/11 Grand Jury report regarding memorial districts, this district's board has had a long-standing difficulty in meeting quorum to conduct business.

This is a situation where a merger with a neighboring district may be the best solution. Pursuant to the Military and Veterans Code, memorial district land must be contiguous. There are three memorial districts that are contiguous to Sequoia MD: Woodlake, Three Rivers and Exeter.

Deer Creek Storm Water District

The Deer Creek SWD is the only storm water district in Tulare County and is located in the southwestern corner of the County, surrounding the community of Alpaugh (map attached). The District is responsible for the maintenance of levees for Deer and Poso Creeks. The primary source of revenue for the district is property taxes.

The District has not reported financial data to the State Controller for the last three years. Net revenue surpluses were reported in six of the previous seven reported years. This district was also noted in the Auditor's report for missing audits and has been inconsistent in cashing their property tax disbursement checks. More information is needed regarding the current condition and functioning of this district.

Atwell Island Water District

The Atwell Island Water District is located to the south of Alpaugh in the southwestern corner of the County and borders Alpaugh Irrigation District to the north (map attached). The District is responsible for irrigation services within its boundaries and its primary source of income are revenues from water sales. This district does not receive a portion of the 1% property tax.

California water districts are landowner districts with board members elected by the landowners within the district. Board members of California water districts may be a representative of the landowner and not actually reside within the district. The Bureau of Land Management (BLM) owns over 90% of the property within Atwell Island WD.

The District has not reported financial data to the State Controller for the last two years. Deficits in net income were reported in seven of the previous eight reported years. As noted in the Auditor's report, this district has not provided an audit for the last six years. More information is needed regarding the current condition and functioning of this district.

Ducor Irrigation District

The Ducor Irrigation District is located around the community of Ducor in southern Tulare County (map attached). The District is bordered to the west by the Delano-Earlimart ID, northeast by Terra Bella ID and to the south by Kern-Tulare Water District.

The only reported source of income for this district is interest. This district does not receive a portion of the 1% property tax. Net income deficits have been reported for the last six years. More information is needed regarding the current condition and functioning of this district.

The following six districts are in unique situations different from those listed in the previous section of this report. It is not recommended to meet with these districts at this time.

Hope Water District

The Hope Water District was formed in an effort to secure irrigation water from the Friant-Kern Canal. Water rights were never secured and the District never provided any services. The District is located to the south of the Porterville Airport and borders the Saucilito ID to the west. There hasn't been an active board for the district since at least the mid-1980s. The District does not receive a portion of the property tax and has no known assets or liabilities.

This is a paper district that LAFCO can dissolve at any time following normal dissolution procedures. There would be a cost to LAFCO in terms of staff time and the public hearing notices. Staff is requesting Commission direction regarding proceeding with the dissolution of the District.

Tulare County Olive Pest Control District

The Tulare County Olive Pest Control District was formed in 2002 for pest control of the Olive Fruit Fly. The District included properties with olive groves of ten trees or more. However, a Prop 218 election to enact a property assessment on olive producing parcels failed at election in May of 2004.

The only reported income for this district is interest. While this district is currently not providing any services, it is also not collecting any property taxes or assessments. It may be more advantageous to leave this district in place rather than dissolving it. If there is ever an Olive Fruit Fly outbreak, the District would still be in place to be used as a vehicle to combat an outbreak.

Levee Districts #1 and #2

Levee Districts #1 and #2 were formed for the maintenance of the levees on the north and south banks of the St. John's River. Levee District #1's area includes most of northern Visalia on the south side of the River. Levee District #2 covers the area on the north side of the river. There hasn't been an active board for Levee District #1 since 2004 and for Levee District #2 since before 1999. Both boards dissolved after insurance protection was lost for the levees. Without insurance, there was a risk that the board members themselves could be personally liable for the levees.

After the boards dissolved, the Tulare County Administrative Office became the caretaker of the districts' finances. The Levee Districts are on the property tax rolls but they do not receive a share of the property tax. Interest income is the only reported revenue. The County is working towards a long-term solution for the districts.

South Tulare County Citrus Pest Control District

The South Tulare County CPCD covers the southern half of Tulare County, south of Avenue 184 (the south end of the City of Tulare) to the Kern County border. The Tulare County CPCD covers northern Tulare County. The entire County is within either of the two districts. Both districts are primarily funded through property assessments.

The South Tulare County CPCD, Tulare County CPCD, Kern County CPCD and Central Valley CPCD (Fresno) are a part of a JPA known as the Central California Tristeza Eradication Agency. The Agency is charged with the survey, detection and eradication of citrus tristeza virus (CTV) within the participating Pest Control Districts.

The State Controller Special District reports list both the Central California TEA and Tulare County CPCD but has not shown financial information for South Tulare County CPCD since FY99/00. However, the South Tulare County CPCD has indicated that reports have been submitted to the Controller. The South Tulare County CPCD does have a full independent board and is an active district that is operated out of the same office as the Tulare County CPCD.

County Service Area #1

County Service Area #1 covers the entire unincorporated Tulare County with the exception of CSA #2 which covers the Wells Tract to the east of the City of Woodlake. There are seven active Zones of Benefit (ZOBs) within CSA #1 where a portion of the property tax and user fees are charged for the provision of sewer and/or domestic water.

service. The ZOBs include Delft Colony, Seville, Yettem, El Rancho, Tooleville, Tonyville and Traver. CSAs are dependent districts to the County. This means that the County Board of Supervisors acts as the board for this type of district.

CSA #1 regularly runs at a deficit per the State Controller Special District Report. This is partially due to frequent successful petition challenges to rate increases within the individual ZOBs. The County is looking at potential options to address some of the ZOBs. For example, there is a possibility of a CSD formation that could include both water and sewer service for Seville and Yettem.

Quorum Issues

In addition to Sequoia Memorial District, the East Oroshi CSD board has had a history of often not meeting quorum. However, the East Oroshi CSD board has recently expanded from three to five members to be consistent with CSD law and has met quorum for the last several meetings.

Other Districts

This report focuses on districts which staff is recommending additional near-term review and districts that are in particularly unique situations. There may be other districts which may require further review, as determined by future MSRs, Commission request, issues that are identified in Grand Jury reports, etc.

Attachments:

Grand Jury Report

Auditor's Report to the BOS

Maps – Memorial Districts, Storm Water/Levee Districts, Irrigation/Water Districts

Appendix 1 – Special District Financial Summary

Appendix 2 – Special District Debt

Appendix 3 – Historical Special District Financial Data from State Controller Reports

LACK OF OVERSIGHT OF TULARE COUNTY SPECIAL DISTRICTS

BACKGROUND

Successive grand juries have reported on problems in the operation and governance of special districts in Tulare County. These problems often persist.

REASON FOR INVESTIGATION

The 2011-2012 Grand Jury (GJ) became concerned about a lack of oversight of special districts and decided to learn what agencies maintain oversight of special districts and the extent of such oversight.

PROCEDURES FOLLOWED

1. Interviewed relevant witnesses
2. Members of the Grand Jury attended special district board meetings.
3. Members of the Grand jury attended training provided by the office of the County Counsel for directors of special districts.
4. Reviewed relevant documents.

FINDINGS

1. The directors of some special districts are elected by voters within the district (e.g. memorial districts).
2. The directors of other special districts are elected by land owners within the district (e.g. irrigation districts).
3. The Board of Supervisors appoints the directors of certain special districts (e.g. water works districts and cemetery districts). Also, the Board of Supervisors appoints directors to special districts when the number of elected directors remaining on the board constitutes less than a quorum, but it cannot appoint more than the number necessary to make a quorum.
4. The Maddy Act (§§54970 – 54974) provides for the creation of a Local Appointments List by the Board of Supervisors. It does not provide a procedure for the recruitment of individuals to be considered for appointment as directors of special districts.
5. Government Code §56375 gives Local Agency Formation Commission (LAFCO) the authority to initiate proposals for the consolidation, dissolution, merger, or reorganization that includes any of these changes of organization.

6. Staffed with one half time executive officer, LAFCO also has one full time staff analyst, and other part time employees including a clerk who performs LAFCO duties 10% of the time.
7. There are 115 special districts in Tulare County. Of these, 92 are considered principal districts for which LAFCO is responsible. The remaining 23 are primarily located in adjoining counties and those counties are responsible for these districts.
8. Government Code §26909 requires each special district in the county to undergo an annual or biannual audit of its accounts and records for the County Auditor.
9. In 2011, 29 special districts experienced an operation loss or decrease in assets. In addition 11 special districts failed to perform any audits for one or more years. This shows a disturbing shortcoming in the operation of a significant number of the special districts in Tulare County.
10. Since July 8, 2011, the Grand Jury has received seven complaints from citizens regarding special districts, each of which raised significant issues regarding their governance and operation.
11. Special districts in the community of Alpaugh include the Tulare County Waterworks No.1, the Alpaugh Irrigation District, the Alpaugh Joint Powers Authority, and the South Tulare County Memorial District. Significant problems with their operation and governance exist.
12. Government Code §8546.10 became effective January 1, 2012 giving the State Auditor the authority to establish a high-risk local government agency audit program. It is too early to know if this program will be used to evaluate whether criminal charges should be filed against any special district.
13. The California Special Districts Association provides its members with extensive education materials including workshops, course modules and webinars on various aspects of the governance and operation of special districts.

CONCLUSIONS

1. The Board of Supervisors has very limited oversight of special districts. It does have the responsibility to appoint directors to the boards of special districts under certain circumstances. It does not have a procedure for the solicitation of individuals who would be willing to be appointed as a director of a special district which would provide the residents of special districts with more input in the selection of the directors of their special district.
2. The Board of Supervisors receives a report each year from the Auditor-Controller/Treasurer-Tax Collector regarding the shortcomings of special district audits, but the 2011-2012 Grand Jury was unable to determine if any action was taken regarding this important report. The Board of Supervisors can bring this important issue to the attention of the public by putting the issue of these shortcomings on its agenda.

3. Government Code §56375 gives Local Agency Formation Commission (LAFCO) the authority to initiate proposals for the consolidation, dissolution, merger, or reorganization. With the statutory authority to make changes, LAFCO can correct the shortcomings of special districts. Unfortunately, it lacks the staff to use this authority.
4. The Auditor-Controller/Treasurer-Tax Collector collects information demonstrating the shortcomings of the finances of special districts but has no authority except to monitor the audits of special districts.
5. Because of the number and complexity of the problems in special districts, grand juries have neither the time (one year term) nor experience to fully look into these problems.

RECOMMENDATIONS

1. The Board of Supervisors should:
 - a) place the matter of the shortcomings in the audits of special districts on its agenda for discussion upon being advised of these issues by the Auditor-Controller/Treasurer-Tax Collector.
 - b) increase the budget of the grand jury enabling it to hire investigative and forensic auditing services. This would provide the grand jury with resources to more thoroughly investigate the shortcomings in the operation and governance of special districts in Tulare County.
 - c) recommend LAFCO adopt an annual budget permitting it to hire additional full time personnel. This would enable LAFCO to monitor the operation and governance of special districts. Then LAFCO could act to encourage the boards to make changes that would permit the special districts to operate more effectively. Where boards fail or are unable to operate the districts effectively, LAFCO could act to dissolve or reorganize the district.
 - d) develop a procedure for recruiting individuals for appointment to the boards of special districts in addition to the requirements of the Maddy Act (§§54970 – 54974).

REQUIRED RESPONSES

Tulare County Board of Supervisors



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HILEY WALLIS
Chief Deputy
Treasurer-Tax Collector
(559) 636-5250

July 19, 2011

Mike Ennis
Chairman of the Board of Supervisors
County of Tulare
2800 W Burrel Ave
Visalia, CA 93291

Dear Supervisor Ennis:

While meeting the requirements of the State of California Code Section 26909, ensuring that all Special Districts file an audit report with the County, my office reviewed several Special District audit reports that we believe include concerns regarding financial conditions, going concerns, and/or subsequent events. You will find these concerns outlined below for each Special District within Tulare County. I also consider it important to keep you apprised of the Special Districts within your District and therefore have indicated your Districts in bold. Each Board Member will also receive a similar letter notifying them of the Special Districts within their District. I am providing this list for informational purposes only and am not requesting any action be conducted. For your reference, I have enclosed copies of the listed Special District audit reports.

1. Alpaugh Irrigation District –
June 30, 2010 - The District reported an operating loss of \$136,470.
June 30, 2009 - The District reported an operating loss of \$107,844.
2. Alpaugh Joint Powers Authority –
June 30, 2007 - The District reported an operating loss of \$91,348 and a decrease in net assets of \$29,135.
3. Alpine Village – Sequoia Crest Community Services District –
June 30, 2010 - The District reported an operating loss of \$29,078.
June 30, 2009 - The District reported an operating loss of \$10,165.

4. Alta Irrigation District –
September 30, 2010 - The District reported an operating loss of \$473,366.
September 30, 2009 - The District reported an operating loss of \$401,395.
5. Delta Vector Control District –
June 30, 2010 - The District reported a decrease in net assets of \$108,496.
6. Ducor Irrigation District –
June 30, 2010 - The District reported an operating loss of \$10,263. The District relies on interest revenue only and that revenue is inadequate to cover current expenses.
June 30, 2009 - The District reported an operating loss of \$2,600.
7. East Orosi Community Services District –
June 30, 2010 - The Independent Auditor issued a disclaimer of opinion. The Independent Auditor was unable to form an opinion regarding the amounts recorded as expenses in the accompanying statement of activities (stated at \$99,026). The District reported an operating loss of \$22,509 and a decrease in net assets of \$23,649.
June 30, 2009 - The District reported an operating loss of \$56,185 and a decrease in net assets of \$56,856.
8. Eshom Valley Public Cemetery District –
June 30, 2010 - The District reported a decrease in net assets of \$3,666.
June 30, 2009 - The District reported a decrease in net assets of \$2,510.
9. Ivanhoe Public Utility District –
June 30, 2010 - The District reported an operating loss of \$135,772 and a decrease in net assets of \$21,997.
June 30, 2009 - The District reported an operating loss of \$259,713 and a decrease in net assets of \$68,204.
10. Kingsburg District Hospital –
June 30, 2010 - The District reported total net assets at negative \$2,466,470 and an operating loss of \$417,330.
June 30, 2009 - The District reported an operating loss of \$736,292 and a decrease in net assets of \$255,266.

11. Lemon Cove Sanitary District –

June 30, 2010 - The District reported an operating loss of \$12,752 and a decrease in net assets of \$4,884.

June 30, 2009 - The District reported an operating loss of \$18,016 and a decrease in net assets of \$7,832.

12. Lewis Creek Water District –

February 28, 2011 - The District reported an operating loss of \$6,606.

February 28, 2010 - The District reported an operating loss of \$88,623 and a decrease in net assets of \$7,422. The District also reported total net assets deficit at \$151,466.

13. Lindmore Irrigation District –

December 31, 2010 - The District reported an operating loss of \$366,977.

December 31, 2009 - The District reported an operating loss of \$745,452.

14. Orosi Memorial District –

June 30, 2010 - The District reported an operating loss of \$45,144.

15. Orosi Public Utility District –

June 30, 2010 - The District reported an operating loss of \$320,143 and a decrease in net assets of \$138,456.

June 30, 2009 - The District reported an operating loss of \$549,771 and a decrease in net assets of \$177,917.

16. Poplar Community Services District –

June 30, 2010 - The District reported an operating loss of \$27,801 and a decrease in net assets of \$32,130.

June 30, 2009 - The District reported an operating loss of \$7,394.

17. Porter Vista Public Utility District –

June 30, 2010 - The District reported an operating loss of \$252,173 and a decrease in net assets of \$112,761.

June 30, 2009 - The District reported an operating loss of \$227,030 and a decrease in net assets of \$51,483.

18. Porterville Public Cemetery District –

June 30, 2010 - The District reported an operating loss of \$357,956.

19. Sequoia Memorial District –

June 30, 2009 - The Independent Auditor issued a disclaimer of opinion. The Independent Auditor was not supplied with sufficient supporting documentation and the District was unable to retain a full board and constitute a quorum necessary for the transaction of business and the performance of official acts. The District reported an operating loss of \$12,548.

20. South Tulare County Memorial District –

June 30, 2010 - The Independent Auditor issued a qualified opinion. The Independent Auditor reported inadequacies in the District's accounting records. They were unable to form an opinion regarding the amount of rent revenue in the Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance and Statement of Activities stated at \$72,626. The rent revenue is the District's primary business. The auditor issued a disclaimer of opinion in the prior year due to similar circumstances.

21. Springville Public Utility District –

June 30, 2010 - The District reported a decrease in net assets of \$77,226.

June 30, 2009 - The District reported a decrease in net assets of \$158,275.

22. Terra Bella Memorial District –

June 30, 2010 - The District reported an operating loss of \$58,247 and decrease in net assets of \$3,887.

23. Tipton-Pixley Public Cemetery District –

June 30, 2010 - The Independent Auditor issued a qualified opinion. The Independent Auditor was not able to confirm the cost of property improvements through supporting documentation at June 30, 2010 and was unable to satisfy themselves about building and improvement costs through alternative procedures. The District reported an operating loss of \$78,237.

24. Three Rivers Community Services District –

June 30, 2010 - The District reported an operating loss of \$47,262.

25. Visalia Memorial District –

June 30, 2010 - The District reported a decrease in net assets of \$80,764.

26. Visalia Public Cemetery District –

June 30, 2010 - The District reported an operating loss of \$676,792 and a decrease in net assets of \$317,885. The District also maintains uninsured cash balances of \$2,724,683 at the A.G. Edwards & Sons brokerage firm (investments) located in Visalia, California.

June 30, 2009 - The District reported an operating loss of \$727,477 and a decrease in net assets of \$270,398. The District also maintains uninsured cash balances of \$3,907,577 at the A.G. Edwards & Sons brokerage firm (investments) located in Visalia, California.

27. Woodlake Memorial District –

June 30, 2010 - The District reported an operating loss of \$58,536.

June 30, 2009 - The District reported an operating loss of \$48,424.

28. Woodlake Public Cemetery District –

June 30, 2010 - The District reported an operating loss of \$26,740 and a decrease in net assets of \$24,040.

29. Woodville Public Utility District –

June 30, 2010 - The District reported an operating loss of \$10,313.

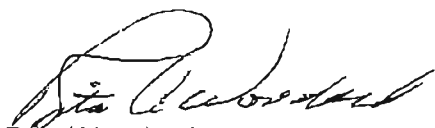
In addition, my office has not received a copy of the Special District audit reports from the following:

1. Allensworth Community Services District has reported that Gil Aguilar, CPA, is contracted to perform the audits for the years June 30, 2008, 2009 and 2010.
2. Alpaugh Joint Powers Authority has reported that Gil Aguilar, CPA, is contracted to perform the audits for the years June 30, 2008, 2009 and 2010.
3. Atwell Island Water District has stated that audit reports were completed, but we have yet to receive any for the years May 31, 2005, 2006, 2007, 2008, 2009 and 2010.
4. Deer Creek Storm Water District has reported that M Green & Co, CPA's, are contracted to perform the biennial audits for the two years ending June 30, 2008 and 2010.
5. Dinuba Veteran's Memorial District has reported that Sanborn and Sanborn, CPA's, are contracted to perform the audits for the years June 30, 2007, 2008, 2009 and 2010.

6. Lindsay Local Hospital District has reported that Morris, Sprague, Groen and Neese are contracted to perform the audit for the year June 30, 2010.
7. Lindsay-Strathmore Memorial District has reported that Morris, Sprague, Groen and Neese are contracted to perform the audit for the year June 30, 2010.
8. Lindsay-Strathmore Public Cemetery District has reported that Morris, Sprague, Groen and Neese are contracted to perform the audit for the year June 30, 2010.
9. Richgrove Community Services District has reported that Lynn Conley, CPA, is contracted to perform the audits for the years June 30, 2007, 2008, 2009 and 2010.
10. Teviston Community Services District has reported that Pine, Pedroncelli and Aguilar, CPAs are contracted to perform the audits for the years June 30, 2007, 2008, 2009 and 2010.
11. Three Rivers Memorial District has reported that Tulare County's Auditor-Controller Internal Audit Division is contracted to perform the biennial audit for the two years ending June 30, 2009.

If you have any questions, please call Doreen Hutchings at (559) 636-5232.

Sincerely,

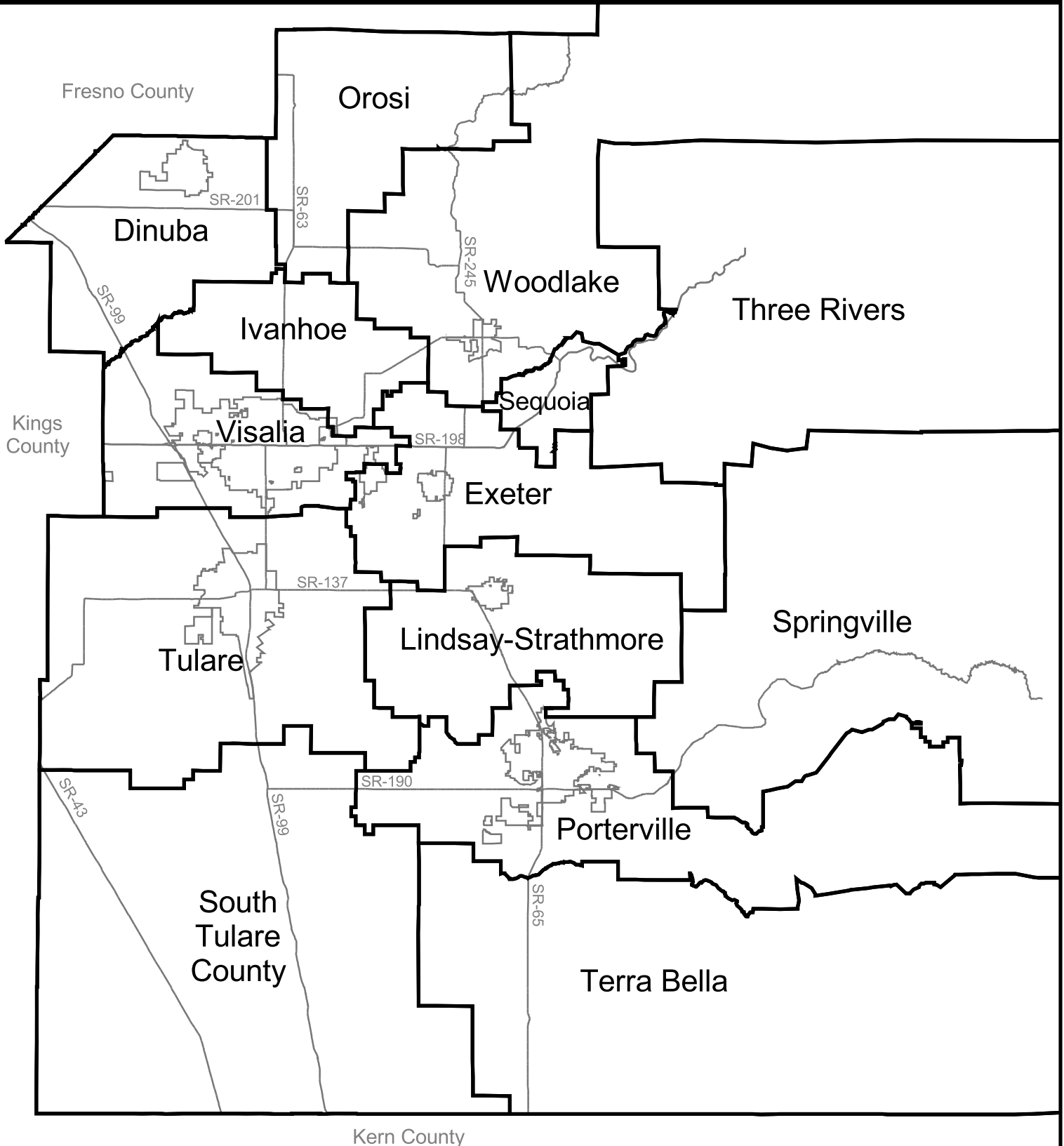


Rita Woodard
County of Tulare Auditor-Controller
Treasurer-Tax Collector

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Enclosures

Tulare County Memorial Districts



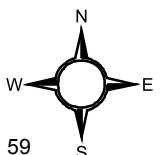
— State Highways

▭ Cities

▭ Districts

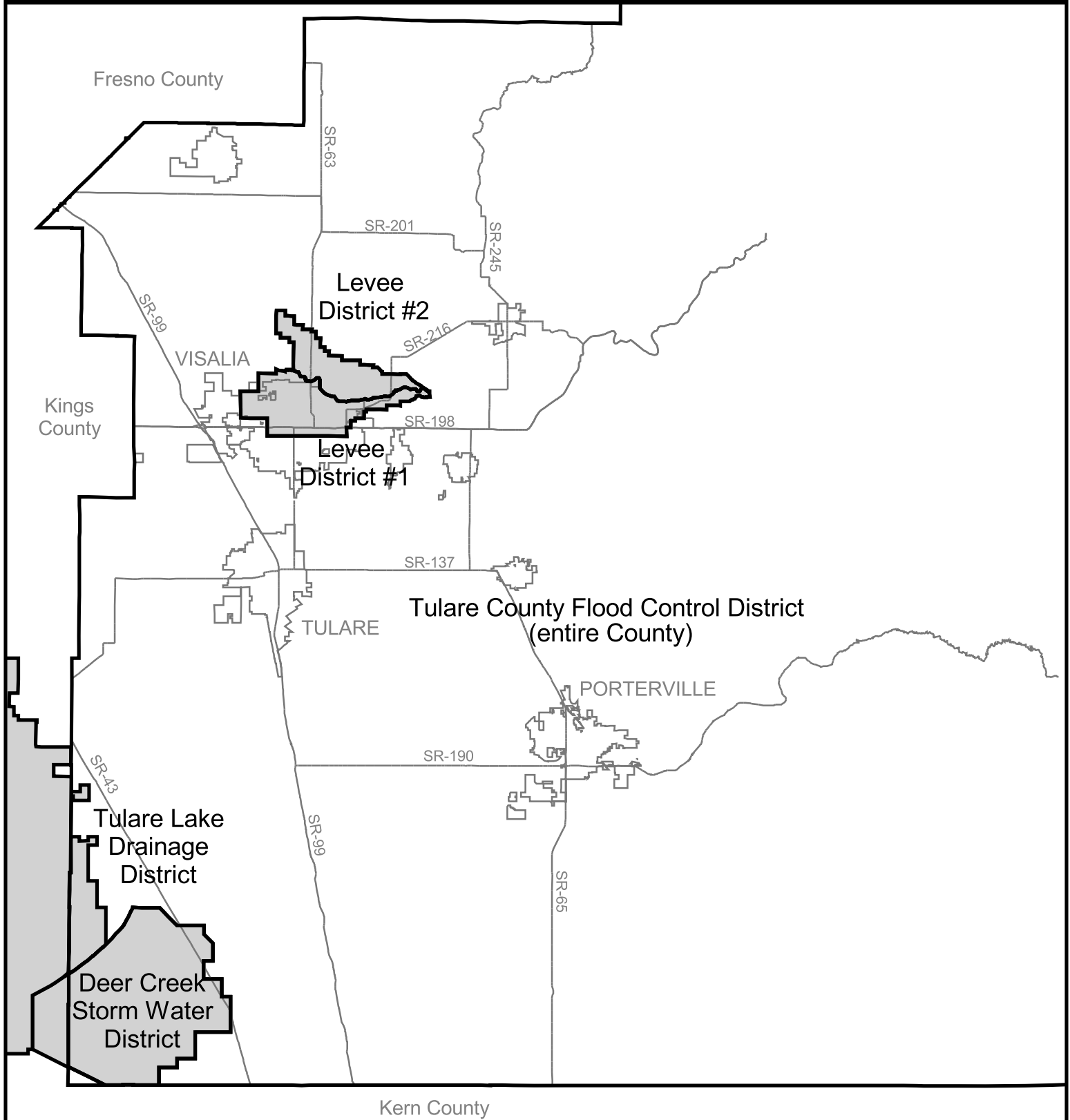
Principal Counties:
Memorial Districts can not
cross county boundaries

0 5 10 Miles



Tulare County

Flood, Levee, Storm Water, Drainage Districts



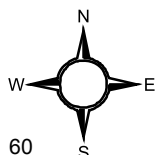
— State Highways

□ Cities

■ Districts

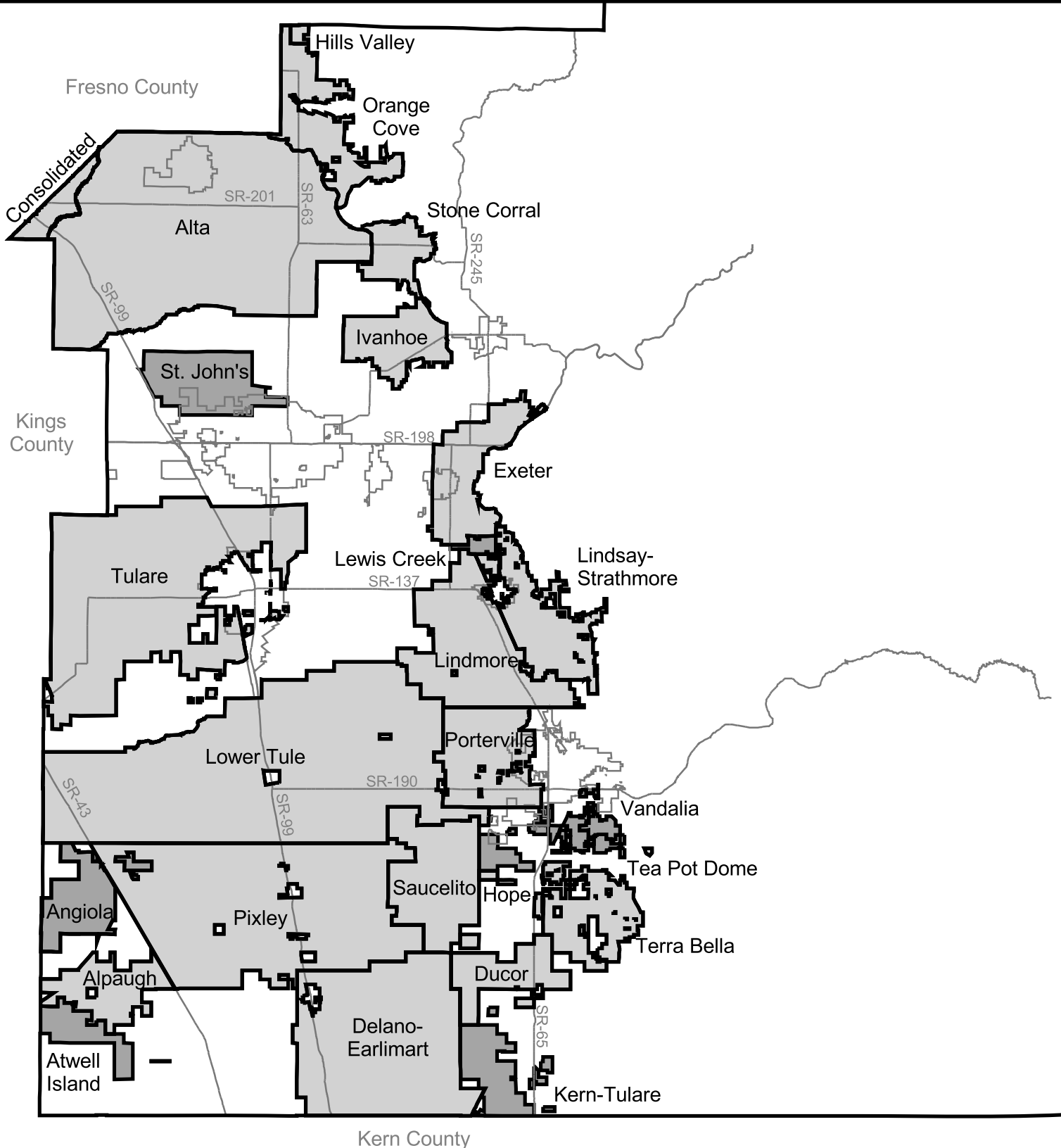
Principal Counties:
Kings - Tulare Lake DD
Tulare - Deer Creek SWD

0 5 10 Miles



Tulare County

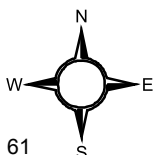
Irrigation and California Water Districts



- Cities
- Water Districts
- Irrigation Districts

Principal Counties:
 Kings - Angiola
 Tulare - Atwell Island, DEID, Alta
 Kern - Kern-Tulare
 Fresno - Consolidated, Orange Cove
 Hills Valley

0 5 10 Miles



Special District Financial Overview

APPENDIX 1

		FY09/10 From State Controller's Report					Years Negative	Yrs Cash Negative	Years No Data
District		Revenues	Expenses	Net Income	Net Cash	Interest Income	Debt		
Irrigation Services Districts	Alpaugh ID	\$1,084,145	\$1,156,171	(\$72,026)	(\$8,904)	\$30		4	4
	Alta ID	\$2,963,408	\$2,786,479	\$176,929	\$462,353	\$15,415	\$296,269	6	3
	Atwell Island WD	?	?	?	?	?	?	7	6
	Delano-Earlimart ID	\$12,802,971	\$10,864,783	\$1,938,188	\$2,185,678	\$311,195	\$1,351,967	1	0
	Ducor ID	\$4,703	\$7,303	(\$2,600)	(\$2,600)	\$4,703		6	6
	Exeter ID	\$1,723,029	\$1,608,176	\$114,853	\$180,892	\$19,792		5	3
	Hope WD	-	-	-	-	-	-	-	-
	Ivanhoe ID	\$1,118,631	\$1,152,087	(\$33,456)	(\$14,750)	\$35,355		5	4
	Lewis Creek WD	\$76,975	\$169,904	(\$92,929)	(\$85,841)	\$0		4	4
	Lindmore ID	\$4,158,430	\$3,532,277	\$626,153	\$823,821	\$266,795		5	3
	Lindsay-Strathmore ID	\$5,624,927	\$4,773,183	\$851,744	\$1,094,540	\$23,601	\$482,265	2	1
	Lower Tule ID	\$9,965,780	\$10,335,541	(\$369,761)	\$74,223	\$169,469	\$185,883	2	1
	Pixley ID	\$2,635,171	\$3,161,245	(\$526,074)	(\$309,765)	\$82,459	\$331,337	4	4
	Porterville ID	\$1,376,547	\$1,847,233	(\$470,686)	(\$464,343)	\$7,125		5	3
	Saucelito ID	\$2,412,611	\$2,604,328	(\$191,717)	(\$87,144)	\$73,264		4	3
	St. John's WD	\$296,498	\$205,788	\$90,710	\$92,686	\$9,748		1	1
	Stone Corral ID	\$957,481	\$1,119,875	(\$162,394)	(\$67,774)	\$10,223	\$54,919	8	3
	Tea Pot Dome WD	\$1,023,220	\$1,100,303	(\$77,083)	(\$21,668)	\$10,335		6	4
	Terra Bella ID	\$5,956,441	\$5,770,211	\$186,230	\$517,129	\$45,905	\$1,703,779	3	1
	Tulare ID	\$6,255,521	\$7,568,787	(\$1,313,266)	(\$797,079)	\$273,642	\$1,507,197	3	3
Domestic Water and/or Sewer Services Districts	Vandalia WD	\$387,169	\$403,464	(\$16,295)	\$10,004	\$4,247		4	2
	Allensworth CSD	\$121,441	\$135,797	(\$14,356)	\$13,915	\$400	\$97,308	9	3
	CSA #1	\$472,636	\$630,047	(\$157,411)	\$40,741	\$12,791	\$691,238	10	6
	CSA #2	\$62,318	\$75,786	(\$13,468)	\$2,278	\$2,061	\$41,150	10	5
	Cutler PUD	\$1,243,323	\$899,159	\$344,164	\$536,303	\$9,731		3	0
	Ducor CSD	\$126,797	\$123,193	\$3,604	\$26,604	\$36	\$171,850	4	2
	Earlimart PUD	\$822,856	\$677,055	\$145,801	\$259,601	\$10,620		2	0
	East Orosi CSD	\$75,377	\$99,026	(\$23,649)	\$3,080	\$859	\$43,000	8	2
	Goshen CSD	\$1,024,180	\$1,028,222	(\$4,042)	\$136,631	\$37,902	\$2,582,415	4	1
	Ivanhoe PUD	\$636,142	\$719,316	(\$83,174)	\$28,828	\$38,420		5	0
	Lemon Cove SD	\$15,263	\$20,147	(\$4,884)	\$2,857	\$3,222		9	1
	London CSD	\$1,044,950	\$286,290	\$758,660	\$783,963	\$12,151	\$125,800	3	0
	Orosi PUD	\$1,335,431	\$1,701,085	(\$365,654)	\$272,746	\$49,896	\$219,000	4	1
	Patterson Tract CSD	\$64,206	\$50,157	\$14,049	\$15,023	\$2,343		0	0
	Pixley PUD	\$1,754,540	\$753,845	\$1,000,695	\$1,104,528	\$5,067		1	1
	Ponderosa CSD	\$149,373	\$187,406	(\$38,033)	(\$27,415)	\$4,825	\$7,688	4	2
	Poplar CSD	\$434,075	\$468,616	(\$34,541)	\$73,589	\$18,939	\$649,024	5	0
	Porter Vista PUD	\$493,101	\$593,125	(\$100,024)	(\$4,949)	\$66,036	\$495,000	6	1
	Richgrove CSD	\$264,603	\$307,361	(\$42,758)	(\$42,758)	\$0	\$303,168	9	4
	Springville PUD	\$564,921	\$658,708	(\$93,787)	\$97,338	\$19,124	\$715,846	8	0
	Strathmore PUD	\$831,442	\$728,805	\$102,637	\$281,631	\$2,739	\$2,015,977	4	1
	Sultana CSD	\$165,441	\$164,734	\$707	\$48,144	\$1,670	\$121,721	9	2
	Terra Bella SMD	\$194,225	\$203,541	(\$9,316)	\$46,877	\$19,914	\$820,000	10	1
	Teviston CSD	\$88,313	\$98,016	(\$9,703)	\$7,227	\$19	\$117,068	8	1
	Three Rivers CSD	\$255,479	\$146,845	\$108,634	\$120,573	\$4,035		2	2
	Tipton CSD	\$504,703	\$466,100	\$38,603	\$162,954	\$13,664	\$946,400	0	0
	Tract 92 CSD	\$24,415	\$23,680	\$735	\$1,679	\$1,723		4	0
	Tulare County WWD#1	\$37,732	\$39,784	(\$2,052)	(\$2,052)	\$1,541		3	3
	Woodville PUD	\$362,753	\$314,026	\$48,727	\$123,471	\$32,741		0	0
Cemetery Districts	Alta PCD	\$680,192	\$592,605	\$87,587	n/a	\$60,406	\$336,170	1	n/a
	Eshom Valley PCD	\$10,413	\$13,595	(\$3,182)	n/a	\$372		9	n/a
	Exeter PCD	\$336,723	\$342,104	(\$5,381)	n/a	\$10,323		4	n/a
	Lindsay-Strathmore PCD	\$211,173	\$242,412	(\$31,239)	n/a	\$7,865		5	n/a
	Porterville PCD	\$795,651	\$696,060	\$99,591	n/a	\$55,265		2	n/a
	Three Rivers PCD	\$19,809	\$16,848	\$2,961	n/a	\$702		5	n/a
	Tipton-Pixley PCD	\$115,936	\$94,970	\$20,966	n/a	\$2,661		1	n/a
	Tulare PCD	\$795,837	\$719,321	\$76,516	n/a	\$54,134		1	n/a
	Visalia PCD	\$1,029,853	\$2,358,254	(\$1,328,401)	n/a	\$168,528		5	n/a
	Woodlake PCD	\$110,569	\$137,429	(\$26,860)	n/a	\$5,125		3	n/a
	Woodville PCD	\$140,052	\$118,049	\$22,003	n/a	\$28,363		1	n/a

Special District Financial Overview

APPENDIX 1

		FY09/10 From State Controller's Report						Years Negative	Yrs Cash Negative	Years No Data
District		Revenues	Expenses	Net Income	Net Cash	Interest Income	Debt			
Veteran Memorial Districts	Dinuba MD	\$320,242	\$196,551	\$123,691	n/a	\$852		6	n/a	0
	Exeter MD	\$214,260	\$181,136	\$33,124	n/a	\$9,528		5	n/a	0
	Ivanhoe MD	\$31,768	\$24,702	\$7,066	n/a	\$775		2	n/a	0
	Lindsay-Strathmore MD	\$143,544	\$162,364	(\$18,820)	n/a	\$1,168		7	n/a	0
	Orosi MD	\$82,460	\$100,402	(\$17,942)	n/a	\$1,050		4	n/a	0
	Porterville MD	\$338,240	\$240,994	\$97,246	n/a	\$30,728		0	n/a	0
	Sequoia MD	\$23,100	\$28,185	(\$5,085)	n/a	\$4,209		1	n/a	0
	South Tulare MD	\$365,705	\$259,998	\$105,707	n/a	\$3,651		6	n/a	0
	Springville MD	\$111,672	\$141,481	(\$29,809)	n/a	\$14,042		1	n/a	0
	Terra Bella MD	\$70,770	\$73,115	(\$2,345)	n/a	\$938		4	n/a	0
	Three Rivers MD	\$105,553	\$107,162	(\$1,609)	n/a	\$3,960		3	n/a	0
	Tulare MD	\$520,721	\$472,023	\$48,698	n/a	\$15,903		2	n/a	0
	Visalia MD	\$193,532	\$436,202	(\$242,670)	n/a	\$16,100		2	n/a	0
	Woodlake MD	\$101,302	\$158,983	(\$57,681)	n/a	\$2,662		3	n/a	0
Misc. Non-Enterprise Districts	Exeter Ambulance	\$1,507,895	\$1,475,143	\$32,752	n/a	\$2,904	\$63,177	3	n/a	0
	Strathmore FPD	\$21,135	\$70,333	(\$49,198)	n/a	\$2,886		1	n/a	1
	Woodlake FPD	\$435,330	\$568,755	(\$133,425)	n/a	\$5,462	\$115,101	6	n/a	0
	AV-SC CSD	\$30,955	\$60,033	(\$29,078)	n/a	\$3,813		9	n/a	0
	Tulare Co. RCD	\$574,476	\$530,217	\$44,259	n/a	\$48		3	n/a	0
	Levee District #1	\$1,698	\$0	\$1,698	n/a	\$1,698		6	n/a	0
	Levee District #2	\$192	\$0	\$192	n/a	\$192		0	n/a	0
	Deer Creek SWD	?	?	?	n/a	?	?	1	n/a	3
	Tulare County FCD	\$623,294	\$327,271	\$296,023	n/a	\$70,380		1	n/a	0
	Kaweah Delta WCD	\$7,110,028	\$8,364,372	(\$1,254,344)	n/a	\$141,539		2	n/a	0
	Tulare MAD	\$1,211,693	\$965,760	\$245,933	n/a	\$77,418		0	n/a	0
	Delta VCD	\$2,019,254	\$2,017,356	\$1,898	n/a	\$68,086		2	n/a	0
	S. Tulare Co. CPCD	?	?	?	n/a	?		-	n/a	10
	Tulare Co. CPCD	\$568,234	\$339,381	\$228,853	n/a	\$10,030		5	n/a	0
	Tulare Co. Olive PCD	\$2,326	\$0	\$2,326	n/a	\$18		3	n/a	2
Hospital	Alta HD	\$282,605	\$13,327	\$269,278	n/a	*		0	n/a	2
	Kaweah Delta HCD	\$418,676,286	\$410,421,056	\$8,255,230	n/a	*	\$214,531,511	1	n/a	0
	Lindsay HD	\$527,169	\$1,386,246	(\$859,077)	n/a	*	\$5,000	1	n/a	0
	Sierra View HCD	\$137,335,228	\$119,215,375	\$18,119,853	n/a	*	\$83,238,074	0	n/a	0
	Tulare HCD	\$87,442,708	\$77,327,207	\$10,115,501	n/a	*	\$102,178,492	0	n/a	0

Acronym/District Type

1 AD - Ambulance District

2 CPCD - Citrus Pest Control District

2 CSA - County Service Area

15 CSD - Community Services District

1 FCD - Flood Control District

2 FPD - Fire Protection District

3 HCD - Health Care District

2 HD - Hospital District

16 ID - Irrigation District

2 Levee District

1 MAD - Mosquito Abatement District

14 MD - Memorial District

1 OPCD - Olive Pest Control District

11 PCD - Public Cemetery District

9 PUD - Public Utility District

1 RCD - Resource Conservation District

1 SD - Sanitary District

1 SMD - Sewer Maintenance District

1 SWD - Storm Water District

1 VCD - Vector Control District

1 WCD - Water Conservation District

5 WD - Water District

1 WWD - Water Works District

94 TOTAL DISTRICTS

*Interest is not reported as a line item in Controller reports for hospitals

"Revenues" - Includes operating and non-operating revenues

"Expenses" - Includes operating and non-operating expenses

"Net Income" - Revenues less Expenses

"Net Cash" - Net Income less depreciation and amortization. Depreciation only reported for water (domestic or irrigation) and sewer providers

"Interest" - Income from interest (included in Revenues but called out separately here because it's a good indicator of the size of district reserve funds)

"Debt" - Outstanding long-term debt

"Years Negative" - years negative net income FY00/01 to 09/10

"Years Cash Negative" - years cash negative income FY00/01 to 09/10

"Years No Data" - years district didn't report to Controller FY00/01 to 09/10

Tulare County Special District Debt

APPENDIX 2

District	Activity	Type	Purpose	Year of Issue	Ending Maturity	Amount	Current Year Repaid	Outstanding	US or State Financing
Allensworth CSD	Water	Revenue Bonds	Water System Improvements	1998	2038	\$129,540	\$1,768	\$97,308	
Alta PCD	Cemetery	Other Long-Term Debt	Development of Land	2007	2018	\$450,000	\$39,717	\$336,170	
Alta ID	Water	Other Long-Term Debt	Water Utility	2002	2010	\$695,585	\$41,319	\$247,965	
Alta ID	Water	Other Long-Term Debt	Water Utility	2001	2007	\$160,303	\$45,663	\$48,304	
CSA #1	Waste	Gen. Obligation Bonds	Construction	1984	2013	\$11,000	\$3,000	\$7,300	
CSA #1	Waste	Certs. of Participation	Construction	1993	2023	\$599,400	\$10,475	\$475,938	
CSA #1	Water	Certs. of Participation	Construction	1993	2023	\$141,600	\$3,000	\$109,000	
CSA #2	Waste	Certs. of Participation	Construction	1993	2023	\$51,700	\$900	\$41,150	
Delano-Earlimart I	Water	Other Long-Term Debt	Water Utility	1999	2018	\$3,022,043	\$401,761	\$1,351,967	
Ducor CSD	Water	Special Assessment	Mark-Roos				\$7,100	\$171,850	
East Orosi CSD	Waste	Revenue Bonds	Construct Sewer System	1983	2023	\$75,600	\$2,000	\$43,000	
Exeter AD	Ambulance	Other Long-Term Debt	Asset Acquisition	2006	2011	\$126,162	\$13,962	\$63,177	
Goshen CSD	Waste	Revenue Bonds	Construct Sewer System	1997	2037	\$3,000,000	\$47,000	\$2,521,000	
Goshen CSD	Waste	Other Long-Term Debt	Finance Lawsuit Settlement	2004	2045	\$65,250	\$711	\$61,415	
Kaweah HCD	Hospital	Revenue Bonds	Construction Projects	2005	2020	\$27,500,000	\$1,610,000	\$20,025,000	
Kaweah HCD	Hospital	Revenue Bonds	Construction Projects	2003	2033	\$16,000,000	\$325,000	\$14,775,000	
Kaweah HCD	Hospital	Revenue Bonds	Construction Projects	2003	2033	\$10,720,000	\$255,000	\$9,730,000	
Kaweah HCD	Hospital	Revenue Bonds	Construction Projects	1999	2029	\$42,000,000	\$2,280,000	\$21,130,000	
Kaweah HCD	Hospital	Revenue Bonds	Refunding Revenue Bonds	2004	2029	\$78,370,000	\$1,565,000	\$46,760,000	
Kaweah HCD	Hospital	Revenue Bonds	Refunding Revenue Bonds	2006	2034	\$33,935,000	\$405,000	\$32,645,000	
Kaweah HCD	Hospital	Gen. Obligation Bonds	Construction Projects	2004	2034	\$51,000,000	\$325,000	\$50,085,000	
Kaweah HCD	Hospital	Other Long-Term Debt	AOS Payable-SRCC Minority	2000				\$1,595,512	
Kaweah HCD	Hospital	Other Long-Term Debt	CGA Payment Liability	2009				\$19,685	
Kaweah HCD	Hospital	Other Long-Term Debt	Citi-Capital	2007	2014	\$20,000,000	\$2,715,710	\$12,583,547	
Kaweah HCD	Hospital	Other Long-Term Debt	Cypress Surgery Center	2010	2015	\$580,365		\$580,365	
Kaweah HCD	Hospital	Other Long-Term Debt	HCMC Payable-TKC Minority	2006				\$60,313	
Kaweah HCD	Hospital	Other Long-Term Debt	Line of Credit	2001	2008	\$8,000,000		\$4,000,000	
Kaweah HCD	Hospital	Other Long-Term Debt	Pension Payable	1992				(\$186,964)	
Kaweah HCD	Hospital	Other Long-Term Debt	Pershing Fund Payable	1992				\$159,139	
Kaweah HCD	Hospital	Other Long-Term Debt	Porterville Dialysis Lease	2002	2014	\$897,693	\$81,201	\$369,914	
Lindsay HD	Hospital	Gen. Obligation Bonds	Construction	1966	2005	\$325,000	\$0	\$5,000	
LSID	Water	State of California							\$482,265
London CSD	Waste	Gen. Obligation Bonds	Treatment Plant Construction	1999	2039	\$142,000	\$2,000	\$125,800	
Lower Tule ID	Water	Other Long-Term Debt	Leases and Notes Payable	2003	2010	\$412,748	\$18,754	\$185,883	
Orosi PUD	Waste	Revenue Bonds	Sewer Construction	1981	2020	\$474,000	\$31,000	\$219,000	
Orosi PUD	Water	Special Assessment	1915 Act Bonds				\$900	\$19,300	
Pixley ID	Water	Other Long-Term Debt	Line of Credit	2004	2017	\$856,160	\$90,883	\$331,337	

Tulare County Special District Debt

APPENDIX 2

District	Activity	Type	Purpose	Year of Issue	Ending Maturity	Amount	Current Year Repaid	Outstanding	US or State Financing
Pixley PUD	Water	United States							\$2,210,618
Ponderosa CSD	Snow Rm.	Other Long-Term Debt	Acquire Property	1991	2031	\$90,000	\$5,737	\$7,688	
Poplar CSD	Waste	Gen. Obligation Bonds	Sewer Construction	1993	2031	\$642,000	\$12,000	\$504,750	
Poplar CSD	Water	Gen. Obligation Bonds	Water System	1978	2018	\$381,000	\$14,331	\$144,274	
Porter Vista PUD	Waste	Revenue Bonds	Sewer Improvement	1978	2018	\$1,300,000	\$50,000	\$495,000	
Richgrove CSD	Waste	Other Long-Term Debt	Construct Sewer System	1985	2025	\$379,000		\$264,796	
Richgrove CSD	Water	Other Long-Term Debt	Safe Water Standard Project	1980	2017	\$203,528	\$16,233	\$38,372	
Sierra View HD	Hospital	Revenue Bonds	Construction Financing	2007	2037	\$54,515,000		\$54,515,000	
Sierra View HD	Hospital	Revenue Bonds	Refunding Revenue Bonds	2010	2022	\$18,725,000		\$18,725,000	
Sierra View HD	Hospital	Revenue Bonds	Refunding Revenue Bonds	1998	2022	\$44,335,000	\$18,730,000		
Sierra View HD	Hospital	Other Long-Term Debt	Capital Lease	2008	2015	\$13,360,000	\$1,780,111	\$9,998,074	
Springville PUD	Waste	Revenue Bonds	Construction	2005	2045	\$244,475	\$2,727	\$231,223	
Springville PUD	Water	Revenue Bonds	Water Treatment Plant	1984	2024	\$431,800	\$10,000	\$255,000	
Springville PUD	Water	Other Long-Term Debt	Water Treatment Plant	2009	2010	\$108,889		\$108,889	
Springville PUD	Water	Other Long-Term Debt	Water Treatment Plant	1993	2020	\$209,664	\$8,642	\$120,734	
Stone Corral ID	Water	United States							\$54,919
Strathmore PUD	Water	State of California							\$1,937,193
Sultana CSD	Waste	Revenue Bonds	Sewer Construction	1983	2023	\$99,100	\$3,000	\$57,000	
Sultana CSD	Water	United States							\$64,721
Terra Bella ID	Water	State of California							\$1,703,779
Terra Bella SMD	Waste	Certs. of Participation	Construction	1996	2026	\$100,000	\$15,000	\$820,000	
Teviston CSD	Water	Other Long-Term Debt	Infrastructure Improvements	1998	2038	\$11,250	\$207	\$9,442	
Teviston CSD	Water	Other Long-Term Debt	Infrastructure Improvements	1997	2037	\$130,000	\$4,121	\$107,626	
Tipton CSD	Water	Certs. of Participation	Water Line Replacement	2005	2045	\$1,000,000	\$11,700	\$946,400	
Tulare HCD	Hospital	Gen. Obligation Bonds	Construction	2008	2037	\$15,000,000		\$15,000,000	
Tulare HCD	Hospital	Gen. Obligation Bonds	Construction	2010	2039	\$70,000,000		\$70,000,000	
Tulare HCD	Hospital	Gen. Obligation Bonds	Construction	2008	2032	\$17,850,000	\$425,000	\$16,610,000	
Tulare HCD	Hospital	Other Long-Term Debt	Equipment	2007	2011	\$514,762	\$132,272	\$127,161	
Tulare HCD	Hospital	Other Long-Term Debt	Equipment Lease	2006	2011	\$165,666	\$33,507	\$33,067	
Tulare HCD	Hospital	Other Long-Term Debt	Equipment PACS/AS400	2006	2011	\$2,500,000	\$515,281	\$408,264	
Tulare ID	Water	Other Long-Term Debt	Water Facilities	1998	2013	\$5,800,000	\$395,838	\$1,507,197	
Woodlake FPD	Fire	Other Long-Term Debt	Asset Acquisition	2009	2019	\$135,000	\$19,899	\$115,101	

Source: State Controller Special Districts Annual Report 2009/10

Tulare County Districts that did not report: Atwell Island WD, Deer Creek Storm Water District

APPENDIX 3

TULARE COUNTY SPECIAL DISTRICTS
(PRINCIPAL COUNTY)

FINANCIAL DATA FROM STATE CONTROLLER
SPECIAL DISTRICTS ANNUAL REPORTS

ALLENSWORTH CSD (Water)	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential	\$41,510	\$42,605	\$48,194	\$52,559	\$51,928	Information not submitted to controller	\$50,462	\$56,777	\$73,854	\$87,494
Business	\$12,042	\$12,360	\$17,360	\$18,932	\$18,705		\$18,194	\$20,471	\$26,628	\$31,545
Industrial										
Irrigation										
Sales for Resale										
All Other Sales										
Water Services										
TOTAL OPERATING REVENUE	\$53,552	\$54,965	\$65,554	\$71,491	\$70,633	\$0	\$68,656	\$77,248	\$100,482	\$119,039
Operating Expenses										
Source of Supply										
Pumping	\$10,135	\$16,207	\$18,074	\$10,501	\$12,609		\$32,336	\$38,700	\$19,411	\$20,511
Water Treatment										
Administration and General	\$22,229	\$24,083	\$24,011	\$26,708	\$32,811		\$28,813	\$48,983	\$53,244	\$53,078
Customer Accounts	\$11,364	\$11,456	\$10,290	\$11,447	\$12,280		\$31,479	\$37,675	\$18,896	\$19,967
Transmission and Distribution	\$2,799	\$5,729	\$6,899	\$6,247	\$5,503		\$14,103	\$16,879	\$8,466	\$8,945
Depreciation and Amortization	\$26,411	\$26,632	\$27,142	\$28,142	\$28,492		\$28,492	\$28,271	\$28,271	\$28,271
Other Operating Expenses								\$669		
TOTAL OPERATING EXPENSES	\$72,938	\$84,107	\$86,416	\$83,045	\$91,695	\$0	\$135,223	\$171,177	\$128,288	\$130,772
OPERATING INCOME (LOSS)	(\$19,386)	(\$29,142)	(\$20,862)	(\$11,554)	(\$21,062)	\$0	(\$66,567)	(\$93,929)	(\$27,806)	(\$11,733)
Non-Operating Revenues										
Interest Income	\$1,943	\$1,327	\$933	\$911	\$1,128		\$1,069	\$345	\$650	\$400
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			\$10,864	\$10,816						
State	\$14,817									
Other Governmental Agencies										
Other Non-Operating Revenues							\$8,930	\$22,427	\$13,744	\$2,002
TOTAL NON-OPERATING REVENUES	\$16,760	\$1,327	\$11,797	\$11,727	\$1,128	\$0	\$9,999	\$22,772	\$14,394	\$2,402
Non-Operating Expenses										
Interest Expense	\$5,271	\$5,186	\$5,094	\$5,000	\$4,901		\$4,089	\$4,607	\$5,061	\$5,025
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$5,271	\$5,186	\$5,094	\$5,000	\$4,901	\$0	\$4,089	\$4,607	\$5,061	\$5,025
NON-OPERATING INCOME (LOSS)	\$11,489	(\$3,859)	\$6,703	\$6,727	(\$3,773)	\$0	\$5,910	\$18,165	\$9,333	(\$2,623)
NET INCOME (LOSS)	(\$7,897)	(\$33,001)	(\$14,159)	(\$4,827)	(\$24,835)	\$0	(\$60,657)	(\$75,764)	(\$18,473)	(\$14,356)
CASH INCOME (LOSS)	\$18,514	(\$6,369)	\$12,983	\$23,315	\$3,657	\$0	(\$32,165)	(\$47,493)	\$9,798	\$13,915

ALPAUGH IRRIGATION DISTRICT

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales					Data not submitted to Controller					
Residential	\$67,950	\$79,515	\$183,933	\$42,489						
Business										
Industrial										
Irrigation	\$889,766	\$1,022,083	\$1,021,279	\$1,154,015		\$990,801	\$1,175,978	\$1,199,303	\$1,137,981	\$774,972
Sales for Resale										
All Other Sales	\$455	\$112	\$5,690	\$136,121						
Water Services	\$85,525	\$82,172	\$140,562	\$435,313		\$154,315	\$149,333	\$127,312	\$153,119	\$199,655
TOTAL OPERATING REVENUE	\$1,043,696	\$1,183,882	\$1,351,464	\$1,767,938	\$0	\$1,145,116	\$1,325,311	\$1,326,615	\$1,291,100	\$974,627
Operating Expenses										
Source of Supply	\$88,004		\$183,704	\$134,270		\$492,434	\$339,382	\$1,000	\$16,764	\$149,990
Pumping	\$738,830	\$1,395,566	\$983,857	\$765,030		\$250,532	\$535,187	\$814,624	\$1,078,975	\$694,680
Water Treatment										
Administration and General	\$150,907	\$296,358	\$148,652	\$152,483		\$195,564	\$177,450	\$243,985	\$238,568	\$248,379
Customer Accounts										
Transmission and Distribution	\$223,573	\$188,618	\$160,937			\$72,173	\$33,342			
Depreciation and Amortization	\$90,151	\$61,724	\$22,986			\$64,230	\$67,024	\$64,998	\$64,637	\$63,122
Other Operating Expenses				\$609,071						
TOTAL OPERATING EXPENSES	\$1,291,465	\$1,942,266	\$1,500,136	\$1,660,854	\$0	\$1,074,933	\$1,152,385	\$1,124,607	\$1,398,944	\$1,156,171
OPERATING INCOME (LOSS)	(\$247,769)	(\$758,384)	(\$148,672)	\$107,084	\$0	\$70,183	\$172,926	\$202,008	(\$107,844)	(\$181,544)
Non-Operating Revenues										
Interest Income						\$753	\$206	\$207	\$111	\$30
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$69,816	\$69,631	\$69,684	\$72,448		\$5,840	\$90,745	\$102,366	\$108,004	\$107,885
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties										
Intergovernmental										
Federal										
State	\$1,673	\$1,584	\$1,498	\$1,403		\$638	\$1,230	\$1,312	\$1,331	\$1,603
Other Governmental Agencies										
Other Non-Operating Revenues										
TOTAL NON-OPERATING REVENUES	\$71,489	\$71,215	\$71,182	\$73,851	\$0	\$7,231	\$92,181	\$103,885	\$109,446	\$109,518
Non-Operating Expenses										
Interest Expense						\$3,653	\$2,869	\$2,190	\$262	
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$3,653	\$2,869	\$2,190	\$262	\$0
NON-OPERATING INCOME (LOSS)	\$71,489	\$71,215	\$71,182	\$73,851	\$0	\$3,578	\$89,312	\$101,695	\$109,184	\$109,518
NET INCOME (LOSS)	(\$176,280)	(\$687,169)	(\$77,490)	\$180,935	\$0	\$73,761	\$262,238	\$303,703	\$1,340	(\$72,026)
CASH INCOME (LOSS)	(\$86,129)	(\$625,445)	(\$54,504)	\$180,935	\$0	\$137,991	\$329,262	\$368,701	\$65,977	(\$8,904)

ALPINE VILLAGE-SEQUOIA CREST CSD	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues										
Taxes and Assessments										
Current Secured & Unsecured (1%)	\$9,888	\$10,042	\$10,060	\$10,867	\$10,632	\$12,092	\$13,620	\$15,256	\$16,665	\$16,603
Voter Approved Taxes										
Property Assessments	\$8,100	\$8,126	\$8,040	\$8,154	\$8,168	\$8,168	\$10,463	\$10,267	\$10,267	\$10,347
Special Assessments										
Prior Year and Penalties			\$315	\$11	\$10		\$753	\$2	\$2	
Licenses, Permits and Franchises										
Fines, Forfeits and Penalties										
Revenue From Use of Money & Property										
Interest Income	\$13,691	\$9,947	\$7,949	\$5,741	\$4,830	\$4,830	\$7,761	\$7,757	\$6,125	\$3,813
Rents, Concessions and Royalties										
Intergovernmental										
Federal										
State	\$237	\$232	\$228	\$219	\$218	\$214	\$199	\$101	\$100	\$192
Other Governmental Agencies										
Charges for Current Services										
Self Insurance Contributions & Claim Adj.										
Other Revenues										
TOTAL REVENUES	\$31,916	\$28,347	\$26,592	\$24,992	\$23,858	\$25,304	\$32,796	\$33,383	\$33,159	\$30,955
Expenditures										
Salaries, Wages and Benefits										
Services & Supplies	\$33,380	\$29,171	\$27,431	\$36,971	\$40,301	\$39,848	\$30,206	\$55,697	\$43,324	\$60,033
Self Insurance - Claims Paid										
Debt Service										
Retirement of Long-Term Debt										
Interest Expense										
Fixed Assets										
Other Expenditures										
TOTAL EXPENDITURES	\$33,380	\$29,171	\$27,431	\$36,971	\$40,301	\$39,848	\$30,206	\$55,697	\$43,324	\$60,033
REVENUES OVER (UNDER) EXPENDITURES	(\$1,464)	(\$824)	(\$839)	(\$11,979)	(\$16,443)	(\$14,544)	\$2,590	(\$22,314)	(\$10,165)	(\$29,078)

ALTA HOSPITAL DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Daily Hospital Services			\$70,213	\$29,768	\$72,101	\$15,585	\$3,590	\$2,046	\$2,057	\$957
Ambulatory Services										
Ancillary Services										
Gross Patient Revenue	\$0	\$0	\$70,213	\$29,768	\$72,101	\$15,585	\$3,590	\$2,046	\$2,057	\$957
Deductions From Revenue										
Provisions for Bad Debts										
Medicare Contractual Agreements	Information not provided to Controller	Information not provided to Controller								
Medi-Cal Contractual Agreements										
Other Contracutal Agreements										
Other Deductions				\$63						
Total Deductions From Revenue	\$0	\$0	\$0	\$63	\$0	\$0	\$0	\$0	\$0	\$0
Capitation Premium Revenue										
Medicare Capitation Premium Revenue										
Medi-Cal Capitation Premium Revenue										
Other Capitation Premium Revenue										
Total Capitation Premium Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Patient Revenues	\$0	\$0	\$70,213	\$29,705	\$72,101	\$15,585	\$3,590	\$2,046	\$2,057	\$957
Other Operating Revenues			\$141	\$14,631				\$447	\$1,659	\$1,690
Total Operating Revenues	\$0	\$0	\$70,354	\$44,336	\$72,101	\$15,585	\$3,590	\$2,493	\$3,716	\$2,647
Operating Expenses										
Daily Hospital Services			\$99,178						\$12,167	\$13,326
Ambulatory Services								\$22,232		
Ancillary Services										
Research Services										
Education Costs										
General Services										
Fiscal Services										
Administrative Services				\$550,116	\$257,402	\$47,170	\$27,801			
Unassigned Costs										
Purchased Inpatient Services										
Purchased Outpatient Services										
Total Operating Expenses	\$0	\$0	\$99,178	\$550,116	\$257,402	\$47,170	\$27,801	\$22,232	\$12,167	\$13,326
OPERATING INCOME (LOSS)	\$0	\$0	(\$28,824)	(\$505,780)	(\$185,301)	(\$31,585)	(\$24,211)	(\$19,739)	(\$8,451)	(\$10,679)
Non-Operating Revenues			\$342,704	\$1,153,579	\$750,382	\$267,109	\$266,274	\$351,302	\$371,991	\$279,958
Non-Operating Expenses				\$78,187		(\$3,782)	\$17,583		\$1	\$1
NON-OPERATING INCOME (LOSS)	\$0	\$0	\$342,704	\$1,075,392	\$750,382	\$270,891	\$248,691	\$351,302	\$371,990	\$279,957
NET INCOME (LOSS)	\$0	\$0	\$313,880	\$569,612	\$565,081	\$239,306	\$224,480	\$331,563	\$363,539	\$269,278

ALTA IRRIGATION DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential	\$35,423	\$33,797	\$37,998	\$38,762	\$27,908	\$7,677	\$96,797	\$67,424	\$133,197	\$86,305
Business										
Industrial										
Irrigation	\$1,466,009	\$1,464,642	\$1,467,098	\$1,463,380	\$1,533,479	\$1,500,194	\$1,433,425	\$1,845,097	\$1,916,879	\$1,950,293
Sales for Resale										
All Other Sales	\$182,595	\$179,937	\$130,858	\$132,817	\$264,096	\$235,917	\$450,767	\$552,529	\$158,274	\$328,368
Water Services										
TOTAL OPERATING REVENUE	\$1,684,027	\$1,678,376	\$1,635,954	\$1,634,959	\$1,825,483	\$1,743,788	\$1,980,989	\$2,465,050	\$2,208,350	\$2,364,966
Operating Expenses										
Source of Supply										
Pumping										
Water Treatment										
Administration and General	\$938,550	\$1,004,531	\$1,030,580	\$1,145,270	\$1,140,483	\$1,318,234	\$1,262,886	\$1,306,135	\$1,420,485	\$1,310,501
Customer Accounts										
Transmission and Distribution	\$866,627	\$777,605	\$753,792	\$767,744	\$841,992	\$945,001	\$1,067,100	\$926,898	\$1,061,338	\$1,112,684
Depreciation and Amortization	\$161,738	\$183,468	\$205,024	\$208,113	\$201,904	\$120,607	\$161,996	\$183,844	\$216,440	\$285,424
Other Operating Expenses	\$65,000	\$67,569	\$70,116	\$66,623	\$61,411	\$56,791	\$57,272	\$57,752	\$57,752	\$57,752
TOTAL OPERATING EXPENSES	\$2,031,915	\$2,033,173	\$2,059,512	\$2,187,750	\$2,245,790	\$2,440,633	\$2,549,254	\$2,474,629	\$2,756,015	\$2,766,361
OPERATING INCOME (LOSS)	(\$347,888)	(\$354,797)	(\$423,558)	(\$552,791)	(\$420,307)	(\$696,845)	(\$568,265)	(\$9,579)	(\$547,665)	(\$401,395)
Non-Operating Revenues										
Interest Income	\$160,590	\$152,824	\$79,781	\$50,942	\$41,570	\$37,729	\$41,386	\$67,488	\$62,898	\$15,415
Rents, Leases and Franchises	\$6,180	\$6,430	\$6,410	\$6,000	\$4,480	\$4,800	\$3,600	\$4,800	\$4,050	\$4,200
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties		\$12,634	\$4,347	\$9,841	\$9,815	\$8,567	\$7,785	\$17,779	\$10,028	\$8,952
Intergovernmental										
Federal										
State								\$437,772	\$378,141	\$289,989
Other Governmental Agencies			\$390,000					\$887,634	\$2,347,556	\$116,236
Other Non-Operating Revenues	\$67,555	\$184,124	\$150,709	\$176,280	\$167,988	\$328,495	\$442,799	\$249,084	\$247,509	\$163,650
TOTAL NON-OPERATING REVENUES	\$234,325	\$356,012	\$631,247	\$243,063	\$223,853	\$379,591	\$495,570	\$1,664,557	\$3,050,182	\$598,442
Non-Operating Expenses										
Interest Expense	\$17,512	\$33,768	\$38,339	\$30,526	\$25,149	\$22,556	\$16,847	\$17,044	\$21,234	\$20,118
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$17,512	\$33,768	\$38,339	\$30,526	\$25,149	\$22,556	\$16,847	\$17,044	\$21,234	\$20,118
NON-OPERATING INCOME (LOSS)	\$216,813	\$322,244	\$592,908	\$212,537	\$198,704	\$357,035	\$478,723	\$1,647,513	\$3,028,948	\$578,324
NET INCOME (LOSS)	(\$131,075)	(\$32,553)	\$169,350	(\$340,254)	(\$221,603)	(\$339,810)	(\$89,542)	\$1,637,934	\$2,481,283	\$176,929
CASH INCOME (LOSS)	\$30,663	\$150,915	\$374,374	(\$132,141)	(\$19,699)	(\$219,203)	\$72,454	\$1,821,778	\$2,697,723	\$462,353

ALTA PUBLIC CEMETERY DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$83,743	\$102,718	\$94,188	\$98,594	\$102,798	\$96,351	\$105,888	\$117,599	\$125,485	\$127,502	\$115,237
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$99	\$48	\$107	\$79	\$93	\$133	\$161	\$58	\$34	\$70	\$269
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$82,299	\$97,099	\$76,902	\$63,503	\$48,567	\$44,298	\$66,541	\$92,607	\$91,415	\$87,134	\$60,406
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$5,138	\$2,317	\$2,243	\$2,178	\$2,081	\$2,006	\$1,865	\$7,690	\$11,734	\$12,237	\$12,454
Other Governmental Agencies								\$2,915			
Charges for Current Services	\$348,779	\$337,324	\$321,226	\$351,978	\$389,665	\$398,102	\$479,308	\$496,742	\$503,456	\$453,877	\$488,415
Self Insurance Contributions & Claim Adj.											
Other Revenues		\$2,052	\$3,899	\$15,505	\$3,981	\$4,253	\$2,506	\$6,161	\$4,599	\$7,934	\$3,411
TOTAL REVENUES	\$520,058	\$541,558	\$498,565	\$531,837	\$547,185	\$545,143	\$656,269	\$723,772	\$736,723	\$688,754	\$680,192
Expenditures											
Salaries, Wages and Benefits	\$205,770	\$230,624	\$241,972	\$232,901	\$244,230	\$252,182	\$275,016	\$286,645	\$308,582	\$353,561	\$352,000
Services & Supplies	\$103,685	\$90,489	\$102,989	\$117,285	\$122,513	\$123,204	\$151,648	\$161,657	\$208,611	\$138,107	\$138,237
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt		\$14,104							\$36,197	\$37,916	\$39,717
Interest Expense	\$1,188								\$21,375	\$19,656	\$17,855
Fixed Assets	\$63,888	\$19,331	\$57,510	\$90,192	\$10,028		\$79,174	\$820,046		\$20,681	\$44,796
Other Expenditures	\$23,180										
TOTAL EXPENDITURES	\$397,711	\$354,548	\$402,471	\$440,378	\$376,771	\$375,386	\$505,838	\$1,268,348	\$574,765	\$569,921	\$592,605
REVENUES OVER (UNDER) EXPENDITURES	\$106,137	\$165,700	\$68,687	\$69,154	\$154,712	\$148,204	\$130,373	(\$94,576)	\$161,958	\$118,833	\$87,587
Financing Sources (Uses)											
Proceeds of Long-Term Debt								\$450,000			
Other Financing Sources											
Other Financing (Uses)	\$16,210	\$21,310	\$27,407	\$22,305	\$15,702	\$21,553	\$20,058				
Operating Transfers In								\$74,626			
Operating Transfers Out								\$74,626			
Total Other Financing Sources	(\$16,210)	(\$21,310)	(\$27,407)	(\$22,305)	(\$15,702)	(\$21,553)	(\$20,058)	\$450,000			

ATWELL ISLAND WATER DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales									Did not report to Controller	Did not report to Controller
Residential										
Business										
Industrial										
Irrigation	\$156,704	\$125,951	\$96,017	\$57,333	\$63,468	\$94,007	\$86,401	\$120,688		
Sales for Resale										
All Other Sales										
Water Services										
TOTAL OPERATING REVENUE	\$156,704	\$125,951	\$96,017	\$57,333	\$63,468	\$94,007	\$86,401	\$120,688	\$0	\$0
Operating Expenses										
Source of Supply	\$26,764	\$33,083	\$116,987	\$50,200	\$9,207	\$102,829	\$93,000			
Pumping					\$37,936	\$39,621	\$36,418	\$67,672		
Water Treatment										
Administration and General	\$194,279	\$134,654	\$82,057	\$52,197	\$24,021	\$26,230	\$16,550	\$13,450		
Customer Accounts										
Transmission and Distribution										
Depreciation and Amortization					\$5,317	\$5,205	\$5,205	\$5,200		
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$221,043	\$167,737	\$199,044	\$102,397	\$76,481	\$173,885	\$151,173	\$86,322	\$0	\$0
OPERATING INCOME (LOSS)	(\$64,339)	(\$41,786)	(\$103,027)	(\$45,064)	(\$13,013)	(\$79,878)	(\$64,772)	\$34,366	\$0	\$0
Non-Operating Revenues										
Interest Income	\$12,838	\$6,964	\$1,166	\$378	\$346	\$365	\$287	\$214		
Rents, Leases and Franchises			\$10,000	\$10,000	\$10,000	\$13,200	\$10,000	\$10,000		
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties										
Intergovernmental										
Federal				\$33,000						
State										
Other Governmental Agencies										
Other Non-Operating Revenues	\$951	\$14,925								
TOTAL NON-OPERATING REVENUES	\$13,789	\$21,889	\$11,166	\$43,378	\$10,346	\$13,565	\$10,287	\$10,214	\$0	\$0
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$13,789	\$21,889	\$11,166	\$43,378	\$10,346	\$13,565	\$10,287	\$10,214	\$0	\$0
NET INCOME (LOSS)	(\$50,550)	(\$19,897)	(\$91,861)	(\$1,686)	(\$2,667)	(\$66,313)	(\$54,485)	\$44,580	\$0	\$0
CASH INCOME (LOSS)	(\$50,550)	(\$19,897)	(\$91,861)	(\$1,686)	\$2,650	(\$61,108)	(\$49,280)	\$49,780	\$0	\$0

COUNTY SERVICE AREA #1	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$49,829	\$56,012	\$55,480	\$57,507	\$62,066	\$66,954	\$71,908	\$80,527	\$92,829	\$94,860
Water Services	\$3,060	\$2,373	\$1,261	\$1,220	\$584	\$567	\$1,531	\$1,480	\$2,480	\$980
Sewer Service Charges	\$207,870	\$229,078	\$238,596	\$246,926	\$257,594	\$278,922	\$289,003	\$304,419	\$329,656	\$353,680
Sewer Connection Fees	\$4,000	\$2,000	\$3,500	\$4,591	\$3,500	\$5,286	\$2,500	\$2,286	\$2,000	\$1,787
Other Sewer Services	\$6,466	\$6,452	\$6,934	\$9,022	\$11,308	\$16,019	\$6,601	\$6,543	\$6,353	\$5,886
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$271,225	\$295,915	\$305,771	\$319,266	\$335,052	\$367,748	\$371,543	\$395,255	\$433,318	\$457,193
Operating Expenses										
Water Source of Supply & Pumping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Treatment	\$24,141	\$36,795	\$34,755	\$50,585	\$75,156	\$50,700	\$59,312	\$86,854	\$58,789	\$96,863
Water Admin and General	\$16,687	\$20,751	\$16,711	\$16,493	\$24,196	\$18,412	\$7,132	\$7,578	\$9,132	\$9,489
Water Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Depreciation & Amoritzation	\$35,027	\$35,027	\$35,027	\$35,027	\$35,027	\$35,027	\$38,785	\$33,534	\$33,534	\$33,534
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$116,715	\$136,418	\$134,278	\$204,793	\$158,728	\$192,913	\$248,203	\$237,994	\$246,389	\$209,041
Sewer Administration & General	\$69,520	\$68,999	\$77,005	\$70,057	\$75,276	\$70,713	\$47,071	\$46,646	\$56,239	\$67,651
Sewer Depreciation & Amoritzation	\$197,084	\$195,834	\$192,302	\$185,443	\$170,009	\$169,297	\$168,818	\$165,386	\$164,617	\$164,618
Other Sewer Operating Expenses	\$0	\$17,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$459,174	\$511,219	\$490,078	\$562,398	\$538,392	\$537,062	\$569,321	\$577,992	\$568,700	\$581,196
OPERATING INCOME (LOSS)	(\$187,949)	(\$215,304)	(\$184,307)	(\$243,132)	(\$203,340)	(\$169,314)	(\$197,778)	(\$182,737)	(\$135,382)	(\$124,003)
Non-Operating Revenues										
Interest Income	\$19,803	\$14,857	\$12,215	\$9,694	\$8,346	\$9,271	\$15,769	\$15,090	\$14,512	\$12,791
Rents, Leases and Franchises	\$3,448	\$1,724	\$2,232	\$0	\$2,232	\$2,232	\$2,592	\$2,592	\$2,592	\$2,592
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Governmental Agencies	\$69	\$111	\$1,906	\$662	\$125	\$80	\$90	\$100	\$20	\$60
Other Non-Operating Revenues	\$401	\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$23,721	\$17,148	\$16,353	\$10,356	\$10,703	\$11,583	\$18,451	\$17,782	\$17,124	\$15,443
Non-Operating Expenses										
Interest Expense	\$34,336	\$33,922	\$55,093	\$88,212	\$43,224	\$50,082	\$81,475	\$57,866	\$60,742	\$48,851
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$34,336	\$33,922	\$55,093	\$88,212	\$43,224	\$50,082	\$81,475	\$57,866	\$60,742	\$48,851
NON-OPERATING INCOME (LOSS)	(\$10,615)	(\$16,774)	(\$38,740)	(\$77,856)	(\$32,521)	(\$38,499)	(\$63,024)	(\$40,084)	(\$43,618)	(\$33,408)
NET INCOME (LOSS)	(\$198,564)	(\$232,078)	(\$223,047)	(\$320,988)	(\$235,861)	(\$207,813)	(\$260,802)	(\$222,821)	(\$179,000)	(\$157,411)
CASH INCOME (LOSS)	\$33,547	(\$1,217)	\$4,282	(\$100,518)	(\$30,825)	(\$3,489)	(\$53,199)	(\$23,901)	\$19,151	\$40,741

COUNTY SERVICE AREA #2	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$16,555	\$18,814	\$18,594	\$18,148	\$18,604	\$19,380	\$19,307	\$19,251	\$19,520	\$19,227
Water Services	\$989	\$875	\$828	\$828	\$828	\$828	\$1,008	\$828	\$828	\$828
Sewer Service Charges	\$22,639	\$25,316	\$24,475	\$24,965	\$25,864	\$28,868	\$29,854	\$32,422	\$35,521	\$38,386
Sewer Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sewer Services	\$403	\$390	\$468	\$468	\$468	\$468	\$468	\$478	\$468	\$468
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$40,586	\$45,395	\$44,365	\$44,409	\$45,764	\$49,544	\$50,637	\$52,979	\$56,337	\$58,909
Operating Expenses										
Water Source of Supply & Pumping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Treatment	\$6,157	\$6,157	\$6,157	\$5,644	\$6,670	\$7,590	\$8,794	\$9,570	\$11,874	\$14,520
Water Admin and General	\$6,353	\$7,230	\$2,908	\$4,502	\$3,790	\$3,672	\$3,222	\$3,174	\$3,626	\$4,464
Water Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Depreciation & Amoritzation	\$9,137	\$9,137	\$6,012	\$8,512	\$8,512	\$8,507	\$7,355	\$7,355	\$7,355	\$7,355
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$12,813	\$15,799	\$12,754	\$18,089	\$14,401	\$25,246	\$22,727	\$14,983	\$23,765	\$24,637
Sewer Administration & General	\$7,488	\$7,766	\$4,032	\$5,123	\$7,339	\$5,696	\$3,426	\$12,625	\$13,537	\$14,358
Sewer Depreciation & Amoritzation	\$14,501	\$14,501	\$10,939	\$8,388	\$8,391	\$8,391	\$8,393	\$8,391	\$8,391	\$8,391
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$56,449	\$60,590	\$42,802	\$50,258	\$49,103	\$59,102	\$53,917	\$56,098	\$68,548	\$73,725
OPERATING INCOME (LOSS)	(\$15,863)	(\$15,195)	\$1,563	(\$5,849)	(\$3,339)	(\$9,558)	(\$3,280)	(\$3,119)	(\$12,211)	(\$14,816)
Non-Operating Revenues										
Interest Income	\$4,996	\$3,897	\$3,274	\$1,687	\$1,705	\$2,406	\$3,923	\$4,594	\$4,613	\$3,399
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Governmental Agencies	\$120	\$112	\$116	\$0	\$20	\$20	\$0	\$0	\$0	\$10
Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$5,116	\$4,009	\$3,390	\$1,687	\$1,725	\$2,426	\$3,923	\$4,594	\$4,613	\$3,409
Non-Operating Expenses										
Interest Expense	\$6,235	\$6,032	\$5,742	\$3,383	\$2,269	\$2,432	\$2,189	\$2,059	\$2,106	\$2,061
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$6,235	\$6,032	\$5,742	\$3,383	\$2,269	\$2,432	\$2,189	\$2,059	\$2,106	\$2,061
NON-OPERATING INCOME (LOSS)	(\$1,119)	(\$2,023)	(\$2,352)	(\$1,696)	(\$544)	(\$6)	\$1,734	\$2,535	\$2,507	\$1,348
NET INCOME (LOSS)	(\$16,982)	(\$17,218)	(\$789)	(\$7,545)	(\$3,883)	(\$9,564)	(\$1,546)	(\$584)	(\$9,704)	(\$13,468)
CASH INCOME (LOSS)	\$6,656	\$6,420	\$16,162	\$9,355	\$13,020	\$7,334	\$14,202	\$15,162	\$6,042	\$2,278

CUTLER PUBLIC UTILITY DISTRICT

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$258,363	\$267,217	\$268,645	\$269,883	\$271,973	\$273,646	\$363,265	\$410,682	\$415,030	\$441,689
Water Services	\$89,061	\$5,080	\$6,550	\$5,493	\$0	\$202,948	\$0	\$0	\$0	\$0
Sewer Service Charges	\$294,130	\$310,900	\$312,258	\$317,837	\$319,241	\$322,281	\$343,185	\$361,689	\$369,193	\$413,050
Sewer Connection Fees	\$45,118	\$3,079	\$1,026	\$2,723	\$2,921	\$379,140	\$0	\$15,996	\$4,693	\$5,286
Other Sewer Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$686,672	\$586,276	\$588,479	\$595,936	\$594,135	\$1,178,015	\$706,450	\$788,367	\$788,916	\$860,025
Operating Expenses										
Water Source of Supply & Pumping	\$54,708	\$86,464	\$74,095	\$93,357	\$84,017	\$106,505	\$108,545	\$105,126	\$106,885	\$117,901
Water Treatment	\$22,855	\$25,006	\$20,223	\$26,927	\$24,583	\$38,666	\$37,734	\$34,063	\$34,809	\$40,765
Water Admin and General	\$89,851	\$109,369	\$92,071	\$115,781	\$115,139	\$144,492	\$166,651	\$152,180	\$162,377	\$154,931
Water Transmission & Distribution	\$39,637	\$49,192	\$41,945	\$58,100	\$50,057	\$73,601	\$72,388	\$68,088	\$68,731	\$79,269
Water Depreciation & Amoritzation	\$37,773	\$41,069	\$42,444	\$42,526	\$42,817	\$43,454	\$41,261	\$49,409	\$45,278	\$66,999
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$126,781	\$93,587	\$176,824	\$136,033	\$157,729	\$175,687	\$212,424	\$210,790	\$223,560	\$199,800
Sewer Administration & General	\$65,372	\$74,215	\$64,571	\$82,295	\$87,541	\$97,667	\$100,262	\$109,153	\$115,139	\$114,354
Sewer Depreciation & Amoritzation	\$117,047	\$119,292	\$119,110	\$120,030	\$120,660	\$120,580	\$120,577	\$119,283	\$122,764	\$125,140
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$554,024	\$598,194	\$631,283	\$675,049	\$682,543	\$800,652	\$859,842	\$848,092	\$879,543	\$899,159
OPERATING INCOME (LOSS)	\$132,648	(\$11,918)	(\$42,804)	(\$79,113)	(\$88,408)	\$377,363	(\$153,392)	(\$59,725)	(\$90,627)	(\$39,134)
Non-Operating Revenues										
Interest Income	\$75,048	\$45,903	\$30,994	\$22,921	\$30,433	\$60,161	\$83,506	\$89,011	\$42,035	\$9,731
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,613	\$291,606	\$337,488
State	\$0	\$0	\$0	\$0	\$0	\$0	\$39,969	\$30,748	\$0	\$8,253
Other Governmental Agencies	\$0	\$106,692	\$1,000	\$4,000	\$13,802	\$17,925	\$25,594	\$20,518	\$16,154	\$17,967
Other Non-Operating Revenues	\$1,000	\$1,900	\$0	\$12,289	\$18,185	\$12,846	\$29,659	\$120,801	\$30,127	\$9,859
TOTAL NON-OPERATING REVENUES	\$76,048	\$154,495	\$31,994	\$39,210	\$62,420	\$90,932	\$178,728	\$319,691	\$379,922	\$383,298
Non-Operating Expenses										
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$511	\$0	\$9,468	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$511	\$0	\$9,468	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$76,048	\$154,495	\$31,994	\$39,210	\$62,420	\$90,421	\$178,728	\$310,223	\$379,922	\$383,298
NET INCOME (LOSS)	\$208,696	\$142,577	(\$10,810)	(\$39,903)	(\$25,988)	\$467,784	\$25,336	\$250,498	\$289,295	\$344,164
CASH INCOME (LOSS)	\$363,516	\$302,938	\$150,744	\$122,653	\$137,489	\$631,818	\$187,174	\$419,190	\$457,337	\$536,303

DEER CREEK STORM WATER DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$32,636	\$24,897	\$24,612	\$24,206	\$23,874	\$20,379	\$41,894	\$29,410	Data not reported to Controller	Data not reported to Controller	Data not reported to Controller
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$222	\$40	\$27	\$11	\$25			\$115			
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$1,083	\$1,721	\$1,595	\$1,958	\$1,936			\$18			
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$834	\$587	\$548	\$548	\$455	\$415	\$63	\$448			
Other Governmental Agencies								\$163			
Charges for Current Services											
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$13				\$1,765		\$10	\$3,133			
TOTAL REVENUES	\$34,788	\$27,245	\$26,782	\$26,723	\$28,055	\$20,794	\$41,967	\$33,287	\$0	\$0	\$0
Expenditures											
Salaries, Wages and Benefits	\$4,525	\$5,770	\$4,811	\$3,533	\$1,637	\$3,825	\$4,633	\$4,577			
Services & Supplies	\$11,195	\$17,574	\$3,800		\$391	\$10,462	\$10,706	\$8,806			
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$1,882										
Other Expenditures				\$7,638	\$9,611	\$8,717	\$7,080	\$6,016			
TOTAL EXPENDITURES	\$17,602	\$23,344	\$8,611	\$11,171	\$11,639	\$23,004	\$22,419	\$19,399	\$0	\$0	\$0
REVENUES OVER (UNDER) EXPENDITURES	\$17,186	\$3,901	\$18,171	\$15,552	\$16,416	(\$2,210)	\$19,548	\$13,888	\$0	\$0	\$0

DELANO-EARLIMART IRRIGATION DIST.	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$4,221,791	\$4,085,819	\$4,078,246	\$4,138,756	\$4,648,843	\$5,830,010	\$6,381,605	\$3,937,879	\$5,114,223	\$8,162,880
Sales for Resale										
All Other Sales		\$555,394	\$558,795	\$558,054	\$557,304	\$543,613	\$844,171	\$597,335	\$791,542	\$804,281
Water Services	\$2,889,822	\$2,509,587	\$3,140,124	\$3,346,051	\$3,074,128	\$3,604,686	\$3,567,211	\$2,817,937	\$2,882,064	\$3,460,888
TOTAL OPERATING REVENUE	\$7,111,613	\$7,150,800	\$7,777,165	\$8,042,861	\$8,280,275	\$9,978,309	\$10,792,987	\$7,353,151	\$8,787,829	\$12,428,049
Operating Expenses										
Source of Supply	\$6,369,541	\$5,424,631	\$6,026,662	\$6,590,467	\$6,775,743	\$7,235,749	\$7,620,628	\$5,016,926	\$6,050,119	\$8,317,753
Pumping	\$88,604					\$664,539	\$832,173	\$474,989	\$755,337	\$611,092
Water Treatment										
Administration and General	\$790,582	\$758,885	\$731,440	\$841,497	\$998,159	\$1,213,136	\$955,253	\$1,134,606	\$987,607	\$1,004,543
Customer Accounts										
Transmission and Distribution	\$416,425	\$274,213	\$369,886	\$472,909	\$625,023	\$514,932	\$502,924	\$598,186	\$614,365	\$614,080
Depreciation and Amortization	\$70,139	\$76,882	\$91,894	\$162,258	\$160,246	\$147,232	\$150,317	\$167,623	\$204,188	\$247,490
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$7,735,291	\$6,534,611	\$7,219,882	\$8,067,131	\$8,559,171	\$9,775,588	\$10,061,295	\$7,392,330	\$8,611,616	\$10,794,958
OPERATING INCOME (LOSS)	(\$623,678)	\$616,189	\$557,283	(\$24,270)	(\$278,896)	\$202,721	\$731,692	(\$39,179)	\$176,213	\$1,633,091
Non-Operating Revenues										
Interest Income	\$615,745	\$522,372	\$298,538	\$142,198	\$141,044	\$291,450	\$456,173	\$543,063	\$379,827	\$311,195
Rents, Leases and Franchises	\$6,240	\$480	\$480	\$460	\$460	\$480	\$460	\$480	\$460	\$460
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				\$390,453						
Other Non-Operating Revenues	\$401,738	\$107,654	\$574,309	\$124,912	\$91,064	\$233,222	\$242,219	\$887,236	\$178,092	\$63,267
TOTAL NON-OPERATING REVENUES	\$1,023,723	\$630,506	\$873,327	\$658,023	\$232,568	\$525,152	\$698,852	\$1,430,779	\$558,379	\$374,922
Non-Operating Expenses										
Interest Expense	\$17,788	\$44,505	\$92,882	\$41,514	\$108,945	\$110,325	\$101,225	\$95,555	\$89,689	\$54,941
Other Non-Operating Expense										\$14,884
TOTAL NON-OPERATING EXPENSES	\$17,788	\$44,505	\$92,882	\$41,514	\$108,945	\$110,325	\$101,225	\$95,555	\$89,689	\$69,825
NON-OPERATING INCOME (LOSS)	\$1,005,935	\$586,001	\$780,445	\$616,509	\$123,623	\$414,827	\$597,627	\$1,335,224	\$468,690	\$305,097
NET INCOME (LOSS)	\$382,257	\$1,202,190	\$1,337,728	\$592,239	(\$155,273)	\$617,548	\$1,329,319	\$1,296,045	\$644,903	\$1,938,188
CASH INCOME (LOSS)	\$452,396	\$1,279,072	\$1,429,622	\$754,497	\$4,973	\$764,780	\$1,479,636	\$1,463,668	\$849,091	\$2,185,678

DELTA VECTOR CONTROL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$929,295	\$968,349	\$1,002,307	\$1,038,717	\$1,110,625	\$1,195,560	\$1,342,844	\$1,562,298	\$1,769,378	\$1,841,892	\$1,664,272
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$936	\$1,596	\$1,096	\$507	\$1,071	\$1,038	\$1,409	\$398	\$249	\$833	\$3,367
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$60,694	\$75,877	\$63,282	\$56,445	\$43,006	\$34,167	\$47,964	\$74,265	\$91,140	\$90,566	\$68,086
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$23,951	\$23,522	\$23,042	\$22,578	\$21,936	\$22,119	\$21,749	\$21,326	\$22,881	\$22,501	\$22,639
Other Governmental Agencies	\$110,490	\$80,366	\$115,251	\$36,793	\$41,929	\$43,075	\$46,288	\$58,272	\$74,175	\$78,573	\$72,133
Charges for Current Services	\$12,553	\$16,547	\$12,254	\$12,600	\$14,866	\$8,875	\$5,248	\$9,279	\$8,540	\$8,599	\$8,849
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$21,568	\$124,904	\$66,512	\$205,841	\$181,512	\$119,265	\$582,977	\$166,119	\$211,099	\$171,098	\$179,908
TOTAL REVENUES	\$1,159,487	\$1,291,161	\$1,283,744	\$1,373,481	\$1,414,945	\$1,424,099	\$2,048,479	\$1,891,957	\$2,177,462	\$2,214,062	\$2,019,254
Expenditures											
Salaries, Wages and Benefits	\$703,866	\$759,761	\$803,342	\$751,174	\$871,438	\$1,101,541	\$1,202,281	\$1,125,234	\$1,158,890	\$1,449,884	\$1,340,223
Services & Supplies	\$247,819	\$250,711	\$267,077	\$267,661	\$397,618	\$399,029	\$512,065	\$399,568	\$442,729	\$471,957	\$677,133
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$48,258	\$88,190	\$61,352	\$86,691	\$403,019	\$179,500					
Other Expenditures											
TOTAL EXPENDITURES	\$999,943	\$1,098,662	\$1,131,771	\$1,105,526	\$1,672,075	\$1,680,070	\$1,714,346	\$1,524,802	\$1,601,619	\$1,921,841	\$2,017,356
REVENUES OVER (UNDER) EXPENDITURES	\$159,544	\$192,499	\$151,973	\$267,955	(\$257,130)	(\$255,971)	\$334,133	\$367,155	\$575,843	\$292,221	\$1,898

DINUBA MEMORIAL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$43,913	\$46,598	\$47,498	\$48,292	\$51,858	\$51,477	\$54,835	\$60,761	\$61,233	\$67,017	\$56,850
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$46	\$1		\$20	\$52	\$46	\$61	\$9	\$17	\$30	\$123
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$2,887	\$3,296	\$2,363	\$2,112	\$1,506	\$1,001	\$1,161	\$1,946	\$1,644	\$986	\$852
Rents, Concessions and Royalties	\$45,484	\$79,310	\$77,582	\$143,650	\$100,446	\$83,168	\$75,282	\$123,623	\$118,450	\$94,867	\$115,133
Intergovernmental											
Federal											
State	\$1,573	\$1,554	\$1,092	\$1,053	\$976	\$951	\$883	\$815	\$1,277	\$408	\$862
Other Governmental Agencies		\$3,861	\$1,722							\$2,584	\$2,378
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues	\$49,525	\$25,827	\$18,493	\$17,900	\$5,677	\$2,794	\$1,831	\$2,032			\$12,044
TOTAL REVENUES	\$143,428	\$160,447	\$148,750	\$213,027	\$160,515	\$139,437	\$134,053	\$189,186	\$182,621	\$165,892	\$188,242
Expenditures											
Salaries, Wages and Benefits	\$57,973	\$70,710	\$78,733	\$85,864	\$88,792	\$79,238	\$73,510	\$82,522	\$86,329	\$79,000	\$85,231
Services & Supplies	\$76,387	\$89,687	\$72,379	\$111,340	\$78,655	\$66,436	\$81,841	\$87,683	\$108,683	\$94,593	\$111,320
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets											
Other Expenditures											
TOTAL EXPENDITURES	\$134,360	\$160,397	\$151,112	\$197,204	\$167,447	\$145,674	\$155,351	\$170,205	\$195,012	\$173,593	\$196,551
REVENUES OVER (UNDER) EXPENDITURES	\$9,068	\$50	(\$2,362)	\$15,823	(\$6,932)	(\$6,237)	(\$21,298)	\$18,981	(\$12,391)	(\$7,701)	\$123,691
Other Financing Sources											\$132,000

DUCOR CSD (Water)	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential	\$57,434	\$59,964	\$65,849	\$58,659	\$69,937	\$86,592	\$94,975	\$105,960	\$108,485	\$108,308
Business	\$7,099	\$7,411	\$8,139	\$14,665						
Industrial										
Irrigation										
Sales for Resale										
All Other Sales			\$4,160	\$3,500		\$2,361				
Water Services	\$20,187	\$19,584	\$24,576	\$17,361	\$20,424	\$19,226	\$19,526	\$18,726	\$18,640	
TOTAL OPERATING REVENUE	\$84,720	\$86,959	\$102,724	\$94,185	\$90,361	\$108,179	\$114,501	\$124,686	\$127,125	\$108,308
Operating Expenses										
Source of Supply										
Pumping	\$25,022	\$32,549	\$40,719	\$40,193	\$47,402	\$64,959	\$46,198	\$49,439	\$30,095	\$32,915
Water Treatment	\$1,842	\$1,951	\$2,400	\$5,299	\$1,704	\$991	\$19,635	\$2,761	\$2,069	\$14,089
Administration and General	\$20,269	\$23,791	\$29,593	\$25,034	\$30,971	\$40,528	\$31,307	\$49,144	\$62,133	\$25,842
Customer Accounts							\$3,613			
Transmission and Distribution	\$34,976	\$9,600					\$11,781	\$12,080	\$11,955	\$15,197
Depreciation and Amortization	\$22,892	\$22,892	\$22,892	\$23,088	\$22,892	\$22,892	\$22,892			\$23,000
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$105,001	\$90,783	\$95,604	\$93,614	\$102,969	\$129,370	\$135,426	\$113,424	\$106,252	\$111,043
OPERATING INCOME (LOSS)	(\$20,281)	(\$3,824)	\$7,120	\$571	(\$12,608)	(\$21,191)	(\$20,925)	\$11,262	\$20,873	(\$2,735)
Non-Operating Revenues										
Interest Income	\$982	\$541	\$317	\$205	\$176	\$250	\$388		\$36	\$36
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments										
Special Assessments										\$18,453
Prior Year and Penalties										
Intergovernmental										
Federal				\$89,863	\$423,647	\$118,076				
State										
Other Governmental Agencies							\$3,511	\$16,525	\$1,058	
Other Non-Operating Revenues				\$3,000			\$2,082			
TOTAL NON-OPERATING REVENUES	\$982	\$541	\$317	\$93,068	\$423,823	\$118,326	\$5,981	\$16,525	\$1,094	\$18,489
Non-Operating Expenses										
Interest Expense	\$15,643	\$14,980	\$16,869	\$14,710	\$13,877	\$13,483	\$11,855	\$7,613		\$12,150
Other Non-Operating Expense	\$3,800						\$4,800			
TOTAL NON-OPERATING EXPENSES	\$19,443	\$14,980	\$16,869	\$14,710	\$13,877	\$13,483	\$16,655	\$7,613	\$0	\$12,150
NON-OPERATING INCOME (LOSS)	(\$18,461)	(\$14,439)	(\$16,552)	\$78,358	\$409,946	\$104,843	(\$10,674)	\$8,912	\$1,094	\$6,339
NET INCOME (LOSS)	(\$38,742)	(\$18,263)	(\$9,432)	\$78,929	\$397,338	\$83,652	(\$31,599)	\$20,174	\$21,967	\$3,604
CASH INCOME (LOSS)	(\$15,850)	\$4,629	\$13,460	\$102,017	\$420,230	\$106,544	(\$8,707)	\$20,174	\$21,967	\$26,604

DUCOR IRRIGATION DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation										
Sales for Resale										
All Other Sales										
Water Services										
TOTAL OPERATING REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenses										
Source of Supply										
Pumping										
Water Treatment										
Administration and General					\$2,003	\$8,088	\$1,516	\$3,209	\$2,150	\$2,303
Customer Accounts										
Transmission and Distribution						\$31,989	\$19,470	\$17,478	\$26,111	\$5,000
Depreciation and Amortization	\$1,342									
Other Operating Expenses					\$40,000					
TOTAL OPERATING EXPENSES	\$1,342	\$0	\$0	\$0	\$42,003	\$40,077	\$20,986	\$20,687	\$28,261	\$7,303
OPERATING INCOME (LOSS)	(\$1,342)	\$0	\$0	\$0	(\$42,003)	(\$40,077)	(\$20,986)	(\$20,687)	(\$28,261)	(\$7,303)
Non-Operating Revenues										
Interest Income	\$26,044	\$21,434	\$12,216	\$8,079	\$7,450	\$12,581	\$19,151	\$19,970	\$12,632	\$4,703
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										
TOTAL NON-OPERATING REVENUES	\$26,044	\$21,434	\$12,216	\$8,079	\$7,450	\$12,581	\$19,151	\$19,970	\$12,632	\$4,703
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense		\$656	\$2,000	\$1,342						
TOTAL NON-OPERATING EXPENSES	\$0	\$656	\$2,000	\$1,342	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$26,044	\$20,778	\$10,216	\$6,737	\$7,450	\$12,581	\$19,151	\$19,970	\$12,632	\$4,703
NET INCOME (LOSS)	\$24,702	\$20,778	\$10,216	\$6,737	(\$34,553)	(\$27,496)	(\$1,835)	(\$717)	(\$15,629)	(\$2,600)
CASH INCOME (LOSS)	\$26,044	\$20,778	\$10,216	\$6,737	(\$34,553)	(\$27,496)	(\$1,835)	(\$717)	(\$15,629)	(\$2,600)

EARLIMART PUBLIC UTILITY DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$247,258	\$272,741	\$283,687	\$420,415	\$285,421	\$368,002	\$340,124	\$471,489	\$444,277	\$459,014
Water Services	\$45,936	\$86,300	\$2,601	\$278	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Service Charges	\$149,866	\$154,515	\$158,479	\$159,358	\$163,614	\$163,289	\$214,804	\$279,300	\$307,864	\$328,281
Sewer Connection Fees	\$31,316	\$56,100	\$5,439	\$95,000	\$0	\$38,000	\$8,000	\$8,095	\$0	\$0
Other Sewer Services	\$210	\$266	\$100	\$694	\$5,000	\$950	\$2,340	\$145	\$169	\$349
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$474,586	\$569,922	\$450,306	\$675,745	\$454,035	\$570,241	\$565,268	\$759,029	\$752,310	\$787,644
Operating Expenses										
Water Source of Supply & Pumping	\$118,143	\$125,412	\$136,570	\$119,689	\$131,620	\$130,713	\$171,061	\$166,428	\$180,852	\$142,960
Water Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Admin and General	\$0	\$0	\$0	\$86,273	\$86,366	\$115,116	\$148,752	\$153,281	\$257,443	\$137,365
Water Transmission & Distribution	\$27,518	\$6,411	\$5,269	\$14,120	\$13,746	\$16,143	\$34,478	\$45,495	\$25,887	\$32,651
Water Depreciation & Amoritzation	\$36,929	\$46,302	\$47,094	\$45,420	\$47,748	\$47,422	\$45,932	\$46,780	\$47,391	\$49,850
Other Water Operating Expenses	\$78,743	\$76,456	\$78,499	\$7,045	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$65,844	\$69,118	\$76,923	\$72,630	\$105,946	\$92,707	\$84,516	\$84,498	\$55,324	\$85,891
Sewer Administration & General	\$76,610	\$78,457	\$78,202	\$86,273	\$86,366	\$115,116	\$149,976	\$154,628	\$57,698	\$164,388
Sewer Depreciation & Amoritzation	\$47,831	\$51,242	\$49,857	\$53,419	\$56,031	\$61,101	\$63,714	\$63,309	\$62,743	\$63,950
Other Sewer Operating Expenses	\$0	\$0	\$0	\$9,278	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$451,618	\$453,398	\$472,414	\$494,147	\$527,823	\$578,318	\$698,429	\$714,419	\$687,338	\$677,055
OPERATING INCOME (LOSS)	\$22,968	\$116,524	(\$22,108)	\$181,598	(\$73,788)	(\$8,077)	(\$133,161)	\$44,610	\$64,972	\$110,589
Non-Operating Revenues										
Interest Income	\$28,587	\$23,073	\$19,706	\$15,151	\$14,221	\$24,046	\$28,798	\$30,905	\$24,434	\$10,620
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,200
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$6,211	\$6,762	\$7,124	\$7,561	\$8,782	\$2,988	\$9,364	\$10,208	\$10,815	\$9,026
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$10	\$6	\$3	\$7	\$6	\$10	\$3	\$1	\$5	\$18
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$238	\$151	\$358	\$465	\$154	\$7,862	\$10,314	\$12,157	\$14,004	\$132
Other Governmental Agencies	\$15,727	\$3,654	\$5,852	\$6,474	\$0	\$0	\$0	\$1,030	\$0	\$11,216
Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$2,830	\$0	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$50,773	\$33,646	\$33,043	\$29,658	\$23,163	\$34,906	\$51,309	\$54,301	\$49,258	\$35,212
Non-Operating Expenses										
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$327	\$3,554	\$2,655	\$1,807	\$0
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$596	\$2,571	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$923	\$6,125	\$2,655	\$1,807	\$0
NON-OPERATING INCOME (LOSS)	\$50,773	\$33,646	\$33,043	\$29,658	\$23,163	\$33,983	\$45,184	\$51,646	\$47,451	\$35,212
NET INCOME (LOSS)	\$73,741	\$150,170	\$10,935	\$211,256	(\$50,625)	\$25,906	(\$87,977)	\$96,256	\$112,423	\$145,801
CASH INCOME (LOSS)	\$158,501	\$247,714	\$107,886	\$310,095	\$53,154	\$134,429	\$21,669	\$206,345	\$222,557	\$259,601

EAST OROSI CSD

Operating Revenues

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Water Sales	\$21,902	Data not	Data not	\$23,631	\$22,961	\$23,549	\$13,077	\$23,490	\$21,675	\$21,426
Water Services	\$0	listed in	listed in	\$0	\$0	\$0	\$0	\$0	\$991	\$951
Sewer Service Charges	\$50,838	Controller's	Controller's	\$54,930	\$53,375	\$54,740	\$30,387	\$54,584	\$50,369	\$49,762
Sewer Connection Fees	\$0	Report	Report	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sewer Services	\$0			\$0	\$0	\$0	\$0	\$0	\$2,303	\$2,211
Sewer Sales	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$72,740	?	?	\$78,561	\$76,336	\$78,289	\$43,464	\$78,074	\$75,338	\$74,350

Operating Expenses

Water Source of Supply & Pumping	\$5,628			\$0	\$0	\$0	\$0	\$8,707	\$6,937	\$6,841
Water Treatment	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Admin and General	\$0			\$12,342	\$14,185	\$10,142	\$30,306	\$10,747	\$13,779	\$12,147
Water Transmission & Distribution	\$4,781			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Depreciation & Amoritzation	\$17,244			\$15,394	\$15,394	\$15,394	\$15,394	\$16,707	\$16,701	\$1,313
Other Water Operating Expenses	\$2,651			\$0	\$0	\$0	\$0	\$0	\$10,793	\$10,661
Sewer Collection, Treatment, Disposal	\$14,179			\$0	\$0	\$0	\$0	\$18,713	\$17,063	\$14,716
Sewer Administration & General	\$0			\$42,864	\$54,234	\$56,976	\$70,419	\$23,763	\$24,666	\$25,765
Sewer Depreciation & Amoritzation	\$21,413			\$21,413	\$21,413	\$21,413	\$21,413	\$25,416	\$25,416	\$25,416
Other Sewer Operating Expenses	\$18,799			\$0	\$0	\$0	\$0	\$0	\$16,168	\$0
TOTAL OPERATING EXPENSES	\$84,695	?	?	\$92,013	\$105,226	\$103,925	\$137,532	\$104,053	\$131,523	\$96,859
OPERATING INCOME (LOSS)	(\$11,955)	?	?	(\$13,452)	(\$28,890)	(\$25,636)	(\$94,068)	(\$25,979)	(\$56,185)	(\$22,509)

Non-Operating Revenues

Interest Income	\$5,590			\$3,271	\$2,888	\$3,895	\$5,119	\$2,481	\$1,416	\$859
Rents, Leases and Franchises	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$0			\$165	\$172	\$171	\$169	\$168	\$179	\$167
Voter Approved Taxes	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$418			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental										
Federal	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0			\$0	\$0	\$1	\$0	\$1	\$1	\$1
Other Governmental Agencies	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$734			\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$6,742	?	?	\$3,436	\$3,060	\$4,067	\$5,288	\$2,650	\$1,596	\$1,027

Non-Operating Expenses

Interest Expense	\$3,025			\$2,800	\$2,700	\$2,600	\$2,600	\$2,775	\$2,267	\$2,167
Other Non-Operating Expense	\$0			\$0	\$0	\$0	-\$2,600	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$3,025			\$2,800	\$2,700	\$2,600	\$0	\$2,775	\$2,267	\$2,167
NON-OPERATING INCOME (LOSS)	\$3,717	?	?	\$636	\$360	\$1,467	\$5,288	(\$125)	(\$671)	(\$1,140)

NET INCOME (LOSS)

NET INCOME (LOSS)	(\$8,238)	?	?	(\$12,816)	(\$28,530)	(\$24,169)	(\$88,780)	(\$26,104)	(\$56,856)	(\$23,649)
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CASH INCOME (LOSS)

CASH INCOME (LOSS)	\$30,419	\$0	\$0	\$23,991	\$8,277	\$12,638	(\$51,973)	\$16,019	(\$14,739)	\$3,080
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ESHOM VALLEY PUBLIC CEMETERY DIST.	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$5,232	\$6,996	\$7,118	\$7,220	\$7,551	\$7,352	\$7,655	\$8,883	\$9,416	\$11,009	\$9,164
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$5	\$8	\$7	\$3		\$7	\$10	\$2		\$4	\$19
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$1,666	\$1,906	\$1,535	\$1,171	\$771	\$615	\$659	\$849	\$823	\$686	\$372
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$142	\$189	\$158	\$152	\$145	\$144	\$131	\$118	\$118	\$131	\$132
Other Governmental Agencies											
Charges for Current Services		\$1,460		\$2,912	\$894	\$2,350	\$919	\$1,430	\$620	\$1,729	
Self Insurance Contributions & Claim Adj.											
Other Revenues			\$502	\$792		\$2,400				\$454	\$726
TOTAL REVENUES	\$7,045	\$10,559	\$9,320	\$12,250	\$9,361	\$12,868	\$9,374	\$11,282	\$10,977	\$14,013	\$10,413
Expenditures											
Salaries, Wages and Benefits	\$3,949	\$4,682	\$5,380	\$5,071	\$5,405	\$10,663	\$7,610	\$8,497	\$9,388	\$10,321	\$9,913
Services & Supplies	\$2,767	\$2,615	\$5,957	\$7,397	\$3,579	\$5,543	\$3,473	\$3,932	\$2,321	\$5,718	\$3,682
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$478				\$6,118						
Other Expenditures											
TOTAL EXPENDITURES	\$7,194	\$7,297	\$11,337	\$12,468	\$15,102	\$16,206	\$11,083	\$12,429	\$11,709	\$16,039	\$13,595
REVENUES OVER (UNDER) EXPENDITURES	(\$149)	\$3,262	(\$2,017)	(\$218)	(\$5,741)	(\$3,338)	(\$1,709)	(\$1,147)	(\$732)	(\$2,026)	(\$3,182)

EXETER DISTRICT AMBULANCE	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$122,660	\$123,378	\$126,017	\$131,606	\$143,260	\$139,555	\$171,754	\$197,707	\$219,167	\$230,237	\$211,717
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties		\$212	\$143	\$64	\$142	\$126		\$48	\$10	\$103	\$424
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$28,226	\$27,160	\$14,190	\$9,026	\$5,448	\$7,549	\$14,205	\$20,005	\$20,145	\$14,364	\$2,904
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State		\$3,068	\$2,965	\$2,918	\$2,888	\$2,853	\$2,830	\$2,756	\$2,882	\$2,847	\$2,912
Other Governmental Agencies											
Charges for Current Services	\$803,276	\$770,773	\$857,986	\$768,858	\$612,588	\$674,120	\$746,508	\$791,561	\$959,629	\$1,090,504	\$1,264,622
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$24,008	\$11,435	\$33,150	\$19,135	\$23,450	\$30,373	\$38,761	\$47,314	\$30,985	\$39,794	\$25,316
TOTAL REVENUES	\$978,170	\$936,026	\$1,034,451	\$931,607	\$787,776	\$854,576	\$974,058	\$1,059,391	\$1,232,818	\$1,377,849	\$1,507,895
Expenditures											
Salaries, Wages and Benefits	\$584,056	\$610,132	\$628,493	\$632,330	\$513,846	\$464,889	\$434,876	\$584,278	\$730,562	\$897,905	\$832,160
Services & Supplies	\$302,065	\$353,770	\$308,360	\$297,901	\$317,627	\$323,503	\$360,352	\$262,189	\$274,255	\$331,910	\$466,969
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt	\$54,073	\$57,014	\$60,118	\$50,694	\$25,476	\$26,847	\$28,289	\$45,937	\$44,659	\$13,183	\$13,962
Interest Expense	\$19,633	\$16,830	\$13,587	\$10,316	\$7,724	\$6,354	\$4,911	\$10,068	\$5,950	\$4,817	\$3,317
Fixed Assets	\$36,491	\$6,900		\$3,674		\$692	\$56,835	\$99,517	\$15,817	\$13,254	\$158,735
Other Expenditures											
TOTAL EXPENDITURES	\$996,318	\$1,044,646	\$1,010,558	\$994,915	\$864,673	\$822,285	\$885,263	\$1,001,989	\$1,071,243	\$1,261,069	\$1,475,143
REVENUES OVER (UNDER) EXPENDITURES	(\$18,148)	(\$108,620)	\$23,893	(\$63,308)	(\$76,897)	\$32,291	\$88,795	\$57,402	\$161,575	\$116,780	\$32,752
Financing Sources (Uses)											
Proceeds of Long-Term Debt											
Other Financing Sources											
Other Financing (Uses)											
Operating Transfers In											
Operating Transfers Out											
Total Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

EXETER IRRIGATION DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$671,662	\$652,597	\$681,749	\$720,307	\$742,784	\$1,063,491	\$994,278	\$689,469	\$883,542	\$1,308,482
Sales for Resale										
All Other Sales										
Water Services										
TOTAL OPERATING REVENUE	\$671,662	\$652,597	\$681,749	\$720,307	\$742,784	\$1,063,491	\$994,278	\$689,469	\$883,542	\$1,308,482
Operating Expenses										
Source of Supply	\$588,962	\$590,649	\$580,363	\$603,563	\$629,311	\$849,793	\$608,335	\$571,820	\$566,376	\$856,160
Pumping	\$87,130	\$86,575	\$95,113	\$98,365	\$86,894	\$109,759	\$155,551	\$96,546	\$134,820	\$147,659
Water Treatment										
Administration and General	\$332,305	\$281,074	\$280,295	\$286,655	\$354,583	\$446,595	\$395,524	\$408,070	\$385,980	\$402,035
Customer Accounts										
Transmission and Distribution	\$110,133	\$89,325	\$116,982	\$103,034	\$108,380	\$107,985	\$145,384	\$136,329	\$146,302	\$136,283
Depreciation and Amortization	\$70,821	\$65,683	\$63,466	\$64,646	\$73,045	\$77,676	\$75,670	\$74,101	\$74,543	\$66,039
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$1,189,351	\$1,113,306	\$1,136,219	\$1,156,263	\$1,252,213	\$1,591,808	\$1,380,464	\$1,286,866	\$1,308,021	\$1,608,176
OPERATING INCOME (LOSS)	(\$517,689)	(\$460,709)	(\$454,470)	(\$435,956)	(\$509,429)	(\$528,317)	(\$386,186)	(\$597,397)	(\$424,479)	(\$299,694)
Non-Operating Revenues										
Interest Income	\$91,060	\$71,278	\$40,097	\$14,878	\$13,575	\$51,204	\$56,660	\$75,330	\$39,478	\$19,792
Rents, Leases and Franchises	\$2,580	\$4,533	\$6,420	\$5,530	\$2,167	\$1,976	\$3,169	\$5,850	\$4,557	\$2,713
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments	\$397,930	\$396,604	\$399,410	\$393,287	\$392,010	\$386,963	\$388,167	\$387,037	\$388,105	\$388,222
Special Assessments										
Prior Year and Penalties										
Intergovernmental										
Federal										
State										
Other Governmental Agencies										
Other Non-Operating Revenues	\$2,804	\$3,139	\$13,168	\$8,796	\$2,944	\$8,148	\$11,492	\$22,216	\$1,129	\$3,820
TOTAL NON-OPERATING REVENUES	\$494,374	\$475,554	\$459,095	\$422,491	\$410,696	\$448,291	\$459,488	\$490,433	\$433,269	\$414,547
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$494,374	\$475,554	\$459,095	\$422,491	\$410,696	\$448,291	\$459,488	\$490,433	\$433,269	\$414,547
NET INCOME (LOSS)	(\$23,315)	\$14,845	\$4,625	(\$13,465)	(\$98,733)	(\$80,026)	\$73,302	(\$106,964)	\$8,790	\$114,853
CASH INCOME (LOSS)	\$47,506	\$80,528	\$68,091	\$51,181	(\$25,688)	(\$2,350)	\$148,972	(\$32,863)	\$83,333	\$180,892

EXETER MEMORIAL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$111,079	\$113,616	\$117,426	\$122,123	\$130,735	\$138,800	\$154,745	\$177,068	\$196,152	\$207,533	\$174,298
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$121	\$1,843	\$132	\$60	\$131	\$136	\$164	\$44	\$5	\$92	\$380
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$16,790	\$19,393	\$14,682	\$10,774	\$7,423	\$6,429	\$7,810	\$11,289	\$12,259	\$12,372	\$9,528
Rents, Concessions and Royalties	\$20,264	\$18,910	\$17,321	\$18,602	\$18,765	\$23,598	\$25,840	\$25,023	\$24,215	\$25,320	\$27,434
Intergovernmental											
Federal											
State	\$2,909	\$3,263	\$3,125	\$2,679	\$3,135	\$2,585	\$2,974	\$2,443	\$1,282	\$2,549	\$2,608
Other Governmental Agencies											
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues	\$2,175	\$4,289	\$7,269	\$2,187		\$1,017		\$9,685	\$3,965	\$10,217	\$12
TOTAL REVENUES	\$153,338	\$161,314	\$159,955	\$156,425	\$160,189	\$172,565	\$191,533	\$225,552	\$237,878	\$258,083	\$214,260
Expenditures											
Salaries, Wages and Benefits	\$67,141	\$67,876	\$73,531	\$82,976	\$84,981	\$87,231	\$77,314	\$86,670	\$89,679	\$105,483	\$91,689
Services & Supplies	\$75,314	\$71,223	\$82,346	\$82,502	\$97,795	\$82,765	\$96,656	\$70,383	\$98,226	\$94,260	\$89,447
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$492		\$18,977	\$7,434	\$533	\$17,959	\$30,976	\$54,501	\$5,659		
Other Expenditures		\$1,574									
TOTAL EXPENDITURES	\$142,947	\$140,673	\$174,854	\$172,912	\$183,309	\$187,955	\$204,946	\$211,554	\$193,564	\$199,743	\$181,136
REVENUES OVER (UNDER) EXPENDITURES	\$10,391	\$20,641	(\$14,899)	(\$16,487)	(\$23,120)	(\$15,390)	(\$13,413)	\$13,998	\$44,314	\$58,340	\$33,124

EXETER PUBLIC CEMETERY DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$29,815	\$30,804	\$31,525	\$31,938	\$34,666	\$33,365	\$38,075	\$47,039	\$52,309	\$55,468	\$46,958
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$32	\$51	\$35			\$30	\$49	\$7	\$7	\$20	\$95
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$17,914	\$19,246	\$15,252	\$13,974	\$21,977	\$9,729	\$9,847	\$18,374	\$17,703	\$16,232	\$10,323
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$1,134	\$1,238	\$721	\$711	\$683	\$686	\$651	\$640	\$644	\$647	
Other Governmental Agencies				\$706	\$695	\$687	\$672	\$650	\$343	\$343	\$697
Charges for Current Services	\$196,386	\$187,464	\$257,763	\$246,499	\$230,663	\$249,619	\$206,064	\$301,938	\$307,764	\$265,293	\$278,450
Self Insurance Contributions & Claim Adj.											
Other Revenues										\$1,000	\$200
TOTAL REVENUES	\$245,281	\$238,803	\$305,296	\$293,828	\$288,684	\$294,116	\$255,358	\$368,648	\$378,770	\$339,003	\$336,723
Expenditures											
Salaries, Wages and Benefits	\$120,973	\$130,022	\$143,932	\$145,889	\$167,271	\$166,879	\$174,226	\$177,946	\$180,734	\$199,151	\$211,834
Services & Supplies	\$61,583	\$74,871	\$65,224	\$82,620	\$99,521	\$98,487	\$140,540	\$103,099	\$149,884	\$143,771	\$108,696
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$51,467	\$18,577	\$27,639	\$33,314	\$32,179	\$22,820		\$28,926	\$30,248	\$13,390	\$21,574
Other Expenditures			\$5,205								
TOTAL EXPENDITURES	\$234,023	\$223,470	\$242,000	\$261,823	\$298,971	\$288,186	\$314,766	\$309,971	\$360,866	\$356,312	\$342,104
REVENUES OVER (UNDER) EXPENDITURES	\$11,258	\$15,333	\$63,296	\$32,005	(\$10,287)	\$5,930	(\$59,408)	\$58,677	\$17,904	(\$17,309)	(\$5,381)

GOSHEN CSD (Sewer)	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Service Charges	\$383,378	\$430,395	\$405,658	\$421,616	\$400,966	\$499,530	\$563,865	\$712,806	\$658,373	\$793,403
Connection Fees										
Service Type Assessment										
Other Services				\$17,646	\$43,887	\$264,906	\$343,062	\$488,723	\$73,028	\$122,446
Sales										
TOTAL OPERATING REVENUE	\$383,378	\$430,395	\$405,658	\$439,262	\$444,853	\$764,436	\$906,927	\$1,201,529	\$731,401	\$915,849
Operating Expenses										
Sewage Collection										
Sewage Treatment	\$81,984	\$97,347	\$121,735	\$113,417	\$144,625	\$198,657	\$249,020	\$140,337	\$171,457	\$209,046
Sewage Disposal			\$49,830							
Solid Waste Disposal										
Administration and General	\$131,379	\$103,270	\$188,211	\$180,862	\$178,131	\$166,136	\$248,738	\$240,666	\$301,596	\$557,566
Depreciation and Amortization	\$134,102	\$152,388	\$118,764	\$133,960	\$135,600	\$137,411	\$140,344	\$139,536	\$137,668	\$140,673
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$347,465	\$353,005	\$478,540	\$428,239	\$458,356	\$502,204	\$638,102	\$520,539	\$610,721	\$907,285
OPERATING INCOME (LOSS)	\$35,913	\$77,390	(\$72,882)	\$11,023	(\$13,503)	\$262,232	\$268,825	\$680,990	\$120,680	\$8,564
Non-Operating Revenues										
Interest Income	\$14,884	\$9,698	\$11,029	\$7,752	\$9,227	\$18,775	\$27,880	\$57,411	\$57,733	\$37,902
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$11,124	\$11,700	\$10,902	\$11,832	\$12,594	\$19,425	\$17,103	\$25,572	\$19,477	\$17,429
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties										
Intergovernmental										
Federal	\$45,000			\$21,750						
State	\$53,061	\$11	\$58	\$53	\$49					
Other Governmental Agencies	\$181,298		\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$57,931	\$53,000	\$53,000
Other Non-Operating Revenues	\$53,000	\$53,000	\$20,300			\$61				
TOTAL NON-OPERATING REVENUES	\$358,367	\$74,409	\$95,289	\$94,387	\$74,870	\$91,261	\$97,983	\$140,914	\$130,210	\$108,331
Non-Operating Expenses										
Interest Expense	\$280,338	\$146,227	\$181,976	\$126,540	\$127,833	\$126,097	\$124,270	\$122,353	\$120,055	\$120,937
Other Non-Operating Expense	\$32,000			\$87,000			\$254			
TOTAL NON-OPERATING EXPENSES	\$312,338	\$146,227	\$181,976	\$213,540	\$127,833	\$126,097	\$124,524	\$122,353	\$120,055	\$120,937
NON-OPERATING INCOME (LOSS)	\$46,029	(\$71,818)	(\$86,687)	(\$119,153)	(\$52,963)	(\$34,836)	(\$26,541)	\$18,561	\$10,155	(\$12,606)
Operating Transfer In		\$70,881	\$18,601							
NET INCOME (LOSS)	\$81,942	\$76,453	(\$140,968)	(\$108,130)	(\$66,466)	\$227,396	\$242,284	\$699,551	\$130,835	(\$4,042)
CASH INCOME (LOSS)	\$216,044	\$228,841	(\$22,204)	\$25,830	\$69,134	\$364,807	\$382,628	\$839,087	\$268,503	\$136,631

IVANHOE IRRIGATION DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$448,175	\$448,175	\$450,718	\$528,650	\$489,258	\$719,816	\$792,317	\$660,754	\$757,558	\$673,437
Sales for Resale										
All Other Sales										
Water Services										
TOTAL OPERATING REVENUE	\$448,175	\$448,175	\$450,718	\$528,650	\$489,258	\$719,816	\$792,317	\$660,754	\$757,558	\$673,437
Operating Expenses										
Source of Supply	\$428,024	\$428,024	\$436,442	\$517,875	\$474,009	\$624,561	\$455,943	\$379,176	\$424,851	\$499,844
Pumping										
Water Treatment										
Administration and General	\$190,523	\$190,523	\$215,512	\$240,912	\$270,676	\$354,799	\$288,573	\$327,003	\$314,519	\$320,017
Customer Accounts										
Transmission and Distribution	\$259,724	\$259,724	\$273,507	\$233,541	\$238,581	\$254,106	\$265,378	\$246,594	\$332,940	\$313,520
Depreciation and Amortization	\$45,021	\$45,021	\$34,923	\$12,454	\$11,659	\$10,494	\$10,200	\$12,914	\$17,759	\$18,706
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$923,292	\$923,292	\$960,384	\$1,004,782	\$994,925	\$1,243,960	\$1,020,094	\$965,687	\$1,090,069	\$1,152,087
OPERATING INCOME (LOSS)	(\$475,117)	(\$475,117)	(\$509,666)	(\$476,132)	(\$505,667)	(\$524,144)	(\$227,777)	(\$304,933)	(\$332,511)	(\$478,650)
Non-Operating Revenues										
Interest Income	\$102,737	\$102,737	\$56,440	\$33,875	\$33,114	\$52,500	\$80,650	\$104,059	\$72,808	\$35,355
Rents, Leases and Franchises	\$1,522	\$1,522	\$1,009	\$1,119	\$668	\$641	\$971	\$732	\$429	\$668
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$95,287	\$95,287	\$89,621	\$96,213	\$104,136	\$10,965	\$17,550	\$116,765	\$122,131	\$115,658
Voter Approved Taxes										
Property Assessments	\$286,384	\$286,384	\$286,286	\$286,405	\$286,520	\$286,333	\$286,202	\$286,203	\$286,203	\$286,223
Special Assessments										
Prior Year and Penalties										
Intergovernmental										
Federal										
State	\$2,407	\$2,407	\$2,365	\$2,111	\$2,094	\$1,955	\$1,850	\$1,666	\$1,651	\$1,477
Other Governmental Agencies										
Other Non-Operating Revenues	\$22,305	\$22,305	\$1,678	\$1,485	\$29	\$60	\$8,880	\$8,833	\$850	\$5,813
TOTAL NON-OPERATING REVENUES	\$510,642	\$510,642	\$437,399	\$421,208	\$426,561	\$352,454	\$396,103	\$518,258	\$484,072	\$445,194
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$510,642	\$510,642	\$437,399	\$421,208	\$426,561	\$352,454	\$396,103	\$518,258	\$484,072	\$445,194
NET INCOME (LOSS)	\$35,525	\$35,525	(\$72,267)	(\$54,924)	(\$79,106)	(\$171,690)	\$168,326	\$213,325	\$151,561	(\$33,456)
CASH INCOME (LOSS)	\$80,546	\$80,546	(\$37,344)	(\$42,470)	(\$67,447)	(\$161,196)	\$178,526	\$226,239	\$169,320	(\$14,750)

IVANHOE MEMORIAL DISTRICT

Revenues

Taxes and Assessments

Current Secured & Unsecured (1%)

Voter Approved Taxes

Property Assessments

Special Assessments

Prior Year and Penalties

Licenses, Permits and Franchises

Fines, Forfeits and Penalties

Revenue From Use of Money & Property

Interest Income

Rents, Concessions and Royalties

Intergovernmental

Federal

State

Other Governmental Agencies

Charges for Current Services

Self Insurance Contributions & Claim Adjustments

Other Revenues

TOTAL REVENUES

Expenditures

Salaries, Wages and Benefits

Services & Supplies

Self Insurance - Claims Paid

Debt Service

Retirement of Long-Term Debt

Interest Expense

Fixed Assets

Other Expenditures

TOTAL EXPENDITURES**REVENUES OVER (UNDER) EXPENDITURES**

	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$15,233	\$15,953	\$16,006	\$16,217	\$17,485	\$17,832	\$20,507	\$23,176	\$24,993	\$26,580	\$26,580
Voter Approved Taxes											
Property Assessments											
Special Assessments						\$638	\$169				
Prior Year and Penalties	\$16	\$27	\$290	\$297	\$17	\$15	\$22	\$6	\$4	\$10	\$10
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$637	\$755	\$573	\$478	\$348	\$345	\$350	\$724	\$776	\$775	\$775
Rents, Concessions and Royalties	\$3,158	\$1,075	\$880	\$660	\$997	\$945	\$720	\$785	\$425	\$250	\$250
Intergovernmental											
Federal											
State	\$626	\$614	\$379	\$426	\$349	\$313	\$338	\$320	\$162	\$162	\$162
Other Governmental Agencies	\$256	\$21				\$82	\$110	\$21,970	\$281	\$3,991	\$3,991
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues							\$2,500				
TOTAL REVENUES	\$19,926	\$18,445	\$18,128	\$18,078	\$19,196	\$20,170	\$24,716	\$46,981	\$26,641	\$31,768	\$31,768
Expenditures											
Salaries, Wages and Benefits	\$7,300	\$6,326	\$7,711	\$7,156	\$9,198	\$9,263	\$8,868	\$9,355	\$11,216	\$10,403	\$10,403
Services & Supplies	\$10,788	\$12,433	\$9,519	\$8,661	\$12,397	\$9,753	\$12,742	\$10,138	\$13,960	\$14,299	\$14,299
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets								\$26,500			
Other Expenditures											
TOTAL EXPENDITURES	\$18,088	\$18,759	\$17,230	\$15,817	\$21,595	\$19,016	\$21,610	\$45,993	\$25,176	\$24,702	\$24,702
REVENUES OVER (UNDER) EXPENDITURES	\$1,838	(\$314)	\$898	\$2,261	(\$2,399)	\$1,154	\$3,106	\$988	\$1,465	\$7,066	\$7,066

IVANHOE PUBLIC UTILITY DISTRICT

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$235,892	\$239,844	\$249,473	\$231,240	\$229,100	\$233,611	\$250,776	\$238,931	\$243,159	\$312,525
Water Services	\$5,071	\$6,046	\$3,518	\$13,140	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Service Charges	\$152,978	\$154,458	\$155,334	\$152,637	\$153,127	\$155,382	\$154,753	\$158,566	\$159,041	\$205,630
Sewer Connection Fees	\$4,667	\$630	\$0	\$0	\$3,780	\$2,558	\$4,244	\$5,230	\$1,287	\$2,238
Other Sewer Services	\$631	\$3,706	\$3,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$399,239	\$404,684	\$412,036	\$397,017	\$386,007	\$391,551	\$409,773	\$402,727	\$403,487	\$520,393
Operating Expenses										
Water Source of Supply & Pumping	\$75,566	\$83,550	\$73,005	\$95,890	\$82,383	\$119,532	\$112,100	\$108,951	\$116,128	\$107,048
Water Treatment	\$26,550	\$29,355	\$25,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Admin and General	\$63,312	\$70,003	\$61,167	\$71,641	\$120,016	\$123,757	\$120,041	\$89,404	\$123,819	\$117,481
Water Transmission & Distribution	\$38,805	\$42,904	\$37,489	\$44,165	\$36,373	\$39,633	\$45,702	\$43,359	\$56,203	\$51,995
Water Depreciation & Amoritzation	\$35,217	\$35,692	\$35,443	\$38,641	\$41,044	\$60,017	\$78,841	\$84,037	\$79,366	\$78,139
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$100,155	\$115,122	\$102,282	\$121,909	\$86,682	\$129,496	\$178,021	\$130,222	\$135,260	\$133,569
Sewer Administration & General	\$47,132	\$54,175	\$48,133	\$79,372	\$86,291	\$110,337	\$85,561	\$78,881	\$123,353	\$122,787
Sewer Depreciation & Amoritzation	\$27,435	\$37,473	\$41,994	\$38,441	\$40,338	\$40,122	\$40,093	\$33,600	\$34,840	\$33,863
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$414,172	\$468,274	\$425,164	\$490,059	\$493,127	\$622,894	\$660,359	\$568,454	\$668,969	\$644,882
OPERATING INCOME (LOSS)	(\$14,933)	(\$63,590)	(\$13,128)	(\$93,042)	(\$107,120)	(\$231,343)	(\$250,586)	(\$165,727)	(\$265,482)	(\$124,489)
Non-Operating Revenues										
Interest Income	\$213,134	\$122,519	\$78,981	\$49,925	\$67,392	\$105,722	\$143,289	\$169,527	\$108,333	\$38,420
Rents, Leases and Franchises	\$7,010	\$3,000	\$8,500	\$7,703	\$17,328	\$13,264	\$3,000	\$2,750	\$2,600	\$4,200
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$58,982	\$61,022	\$61,058	\$59,730	\$1,498	\$3,870	\$63,838	\$64,260	\$63,440	\$58,058
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$62	\$1,556	\$70	\$20	\$0	\$30	\$115
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$1,388	\$1,340	\$1,246	\$1,178	\$4,100	\$4,822	\$7,082	\$8,480	\$9,359	\$3,227
Other Governmental Agencies	\$0	\$0	\$0	\$1,806	\$0	\$0	\$16,157	\$0	\$0	\$0
Other Non-Operating Revenues	\$0	\$0	\$0	\$10,710	\$5,675	\$6,131	\$16,176	\$6,618	\$5,234	\$11,729
TOTAL NON-OPERATING REVENUES	\$280,514	\$187,881	\$149,785	\$131,114	\$97,549	\$133,879	\$249,562	\$251,635	\$188,996	\$115,749
Non-Operating Expenses										
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Expense	\$0	\$0	\$0	\$1,023	\$0	\$506	\$0	\$0	\$0	\$74,434
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$1,023	\$0	\$506	\$0	\$0	\$0	\$74,434
NON-OPERATING INCOME (LOSS)	\$280,514	\$187,881	\$149,785	\$130,091	\$97,549	\$133,373	\$249,562	\$251,635	\$188,996	\$41,315
NET INCOME (LOSS)	\$265,581	\$124,291	\$136,657	\$37,049	(\$9,571)	(\$97,970)	(\$1,024)	\$85,908	(\$76,486)	(\$83,174)
CASH INCOME (LOSS)	\$328,233	\$197,456	\$214,094	\$114,131	\$71,811	\$2,169	\$117,910	\$203,545	\$37,720	\$28,828

KAWEAH DELTA HCD	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues									
Daily Hospital Services	\$102,421,519	\$150,207,040	\$195,180,615	\$201,822,244	\$201,635,589	\$216,846,861	\$231,090,721	\$246,923,246	\$285,596,313
Ambulatory Services	\$29,041,250	\$43,246,571	\$51,031,032	\$58,785,160	\$64,031,361	\$74,369,150	\$78,607,369	\$83,993,014	\$93,289,835
Ancillary Services	\$408,700,742	\$599,858,065	\$696,340,470	\$759,891,598	\$763,647,530	\$801,186,586	\$909,560,686	\$941,155,677	\$1,046,761,332
Gross Patient Revenue	\$540,163,511	\$793,311,676	\$942,552,117	\$1,020,499,002	\$1,029,314,480	\$1,092,402,597	\$1,219,258,776	\$1,272,071,937	\$1,425,647,480
Deductions From Revenue									
Provisions for Bad Debts	\$13,818,519	\$23,619,414	\$23,812,380	\$29,406,367	\$18,886,248	\$17,940,523	\$19,483,222	\$19,680,946	\$17,467,770
Medicare Contractual Agreements	\$163,400,300	\$272,091,046	\$354,622,292	\$362,018,975	\$372,214,461	\$373,624,604	\$399,980,639	\$451,478,266	\$507,325,986
Medi-Cal Contractual Agreements	\$53,886,409	\$88,430,236	\$112,440,543	\$127,457,152	\$113,349,681	\$121,256,646	\$134,049,618	\$192,580,639	\$235,002,218
Other Contracutal Agreements	\$91,987,969	\$151,609,656	\$185,636,206	\$226,716,778	\$230,902,278	\$249,342,981	\$296,331,743	\$235,308,519	\$247,824,646
Other Deductions	\$11,103,120	\$17,743,899	\$16,880,244	\$4,684,858	\$7,702,873	\$25,289,353	\$26,595,746	\$33,755,177	\$36,383,967
Total Deductions From Revenue	\$334,196,317	\$553,494,251	\$693,391,665	\$750,284,130	\$743,055,541	\$787,454,107	\$876,440,968	\$932,803,547	\$1,044,004,587
Capitation Premium Revenue									
Medicare Capitation Premium Rev.									
Medi-Cal Capitation Premium Rev.									
Other Capitation Premium Revenue	\$40,302	\$54,715	\$49,003	\$30,609	\$9,777	\$42,096	\$188,357	\$238,875	\$198,516
Total Capitation Premium Revenue	\$40,302	\$54,715	\$49,003	\$30,609	\$9,777	\$42,096	\$188,357	\$238,875	\$198,516
Net Patient Revenues	\$206,007,496	\$239,872,140	\$249,209,455	\$270,245,481	\$286,268,716	\$304,990,586	\$343,006,165	\$339,507,265	\$381,841,409
Other Operating Revenues	\$7,720,610	\$8,339,963	\$22,690,575	\$22,991,613	\$26,693,047	\$25,914,027	\$24,560,346	\$24,489,434	\$25,739,985
Total Operating Revenues	\$213,728,106	\$248,212,103	\$271,900,030	\$293,237,094	\$312,961,763	\$330,904,613	\$367,566,511	\$363,996,699	\$407,581,394
Operating Expenses									
Daily Hospital Services	\$42,667,231	\$48,132,044	\$58,143,101	\$61,140,974	\$61,949,062	\$67,725,288	\$78,902,652	\$73,758,271	\$91,042,328
Ambulatory Services	\$18,696,511	\$19,920,172	\$20,353,697	\$20,386,920	\$20,931,636	\$24,013,058	\$27,044,035	\$27,321,502	\$38,704,801
Ancillary Services	\$82,257,874	\$91,630,718	\$100,251,246	\$108,566,334	\$115,995,301	\$117,983,601	\$136,133,202	\$135,235,859	\$151,662,281
Research Services									
Education Costs									
General Services	\$37,081,879	\$36,329,526	\$40,368,343	\$41,620,205	\$43,257,518	\$45,102,058	\$49,858,018	\$49,622,138	\$53,804,369
Fiscal Services	\$7,642,249	\$8,636,949	\$9,530,666	\$9,305,133	\$10,079,472	\$10,569,387	\$11,738,486	\$10,889,439	\$11,371,758
Administrative Services	\$27,041,850	\$27,346,970	\$32,875,232	\$33,378,182	\$36,763,245	\$40,846,364	\$49,054,534	\$49,565,913	\$34,919,440
Unassigned Costs	\$8,470,135	\$7,876,858	\$8,009,287	\$10,802,153	\$11,290,699	\$11,025,656	\$12,707,969	\$12,343,566	\$21,815,273
Purchased Inpatient Services									
Purchased Outpatient Services									
Total Operating Expenses	\$223,857,729	\$239,873,237	\$269,531,572	\$285,199,901	\$300,266,933	\$317,265,412	\$365,438,896	\$358,736,688	\$403,320,250
OPERATING INCOME (LOSS)	(\$10,129,623)	\$8,338,866	\$2,368,458	\$8,037,193	\$12,694,830	\$13,639,201	\$2,127,615	\$5,260,011	\$4,261,144
Non-Operating Revenues	\$5,041,554	\$5,509,431	\$3,803,823	\$8,841,209	\$9,889,306	\$15,756,597	\$14,973,814	\$9,299,317	\$11,094,892
Non-Operating Expenses	\$337,891	\$316,668	\$1,177,821	\$2,253,298	\$2,523,665	\$2,548,100	\$2,552,189	\$5,677,476	\$7,100,806
NON-OPERATING INCOME (LOSS)	\$4,703,663	\$5,192,763	\$2,626,002	\$6,587,911	\$7,365,641	\$13,208,497	\$12,421,625	\$3,621,841	\$3,994,086
NET INCOME (LOSS)	(\$5,425,960)	\$13,531,629	\$4,994,460	\$14,625,104	\$20,060,471	\$26,847,698	\$14,549,240	\$8,881,852	\$8,255,230

KAWEAH DELTA WATER CONS. DIST.	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues										
Taxes and Assessments										
Current Secured & Unsecured (1%)	\$2,020,034	\$2,089,963	\$2,169,031	\$2,344,836	\$2,342,328	\$2,670,822	\$3,364,288	\$3,863,674	\$4,019,609	\$3,587,980
Voter Approved Taxes	\$90,712	\$91,426	\$34,181	\$88,554	\$94,657	\$60,174	\$71,840	\$65,112	\$64,778	\$43,651
Property Assessments										
Special Assessments										
Prior Year and Penalties										
Licenses, Permits and Franchises										
Fines, Forfeits and Penalties										
Revenue From Use of Money & Property										
Interest Income	\$171,607	\$118,417	\$75,996	\$73,161	\$110,145	\$185,649	\$483,099	\$598,579	\$364,367	\$141,539
Rents, Concessions and Royalties							\$37,250			
Intergovernmental										
Federal										
State	\$48,725	\$48,474	\$46,736	\$46,155	\$46,700	\$46,894	\$46,186	\$49,830	\$49,315	\$49,013
Other Governmental Agencies	\$1,902,876	\$2,456,800	\$4,003,513	\$3,750,618	\$2,073,754	\$5,080,813	\$7,844,170	\$2,585,283	\$4,429,367	\$3,287,845
Charges for Current Services										
Self Insurance Contributions & Claim Adj.										
Other Revenues									\$43,829	
TOTAL REVENUES	\$4,233,954	\$4,805,080	\$6,329,457	\$6,303,324	\$4,667,584	\$8,044,352	\$11,846,833	\$7,162,478	\$8,971,265	\$7,110,028
Expenditures										
Salaries, Wages and Benefits		\$1,254,626	\$1,269,807	\$1,427,016	\$1,500,355	\$1,707,538	\$1,673,691	\$1,828,032	\$1,877,710	\$1,892,463
Services & Supplies		\$1,824,468	\$2,308,639	\$2,433,503	\$3,157,589	\$3,877,195	\$4,713,318	\$1,597,287	\$1,997,686	\$3,869,806
Self Insurance - Claims Paid										
Debt Service										
Retirement of Long-Term Debt				\$63,250						
Interest Expense										
Fixed Assets		\$1,800,106	\$276,303	\$237,119			\$3,150,878	\$641,723	\$4,116,519	\$2,602,103
Other Expenditures	\$2,445,258									
TOTAL EXPENDITURES	\$2,445,258	\$4,879,200	\$3,854,749	\$4,160,888	\$4,657,944	\$5,584,733	\$9,537,887	\$4,067,042	\$7,991,915	\$8,364,372
REVENUES OVER (UNDER) EXPENDITURES	\$1,788,696	(\$74,120)	\$2,474,708	\$1,016,851	\$9,640	\$2,459,619	\$2,308,946	\$2,726,638	\$979,350	(\$1,165,752)
Financing Sources (Uses)										
Proceeds of Long-Term Debt										
Other Financing Sources										\$88,592
Other Financing (Uses)				\$1,125,585				\$368,798		
Operating Transfers In										
Operating Transfers Out										
Total Other Financing Sources	\$0	\$0	\$0	(\$1,125,585)	\$0	\$0	\$0	(\$368,798)	\$0	\$88,592

LEMON COVE SANITARY DISTRICT

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$5,814	\$4,372	\$4,219	\$5,298	\$4,518	\$5,464	\$6,061	\$5,956	\$5,771	\$3,669
Water Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Service Charges	\$6,554	\$5,582	\$4,649	\$4,493	\$4,886	\$3,888	\$3,834	\$3,834	\$3,834	\$3,726
Sewer Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sewer Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$12,368	\$9,954	\$8,868	\$9,791	\$9,404	\$9,352	\$9,895	\$9,790	\$9,605	\$7,395
Operating Expenses										
Water Source of Supply & Pumping	\$1,358	\$2,448	\$2,108	\$1,888	\$1,778	\$1,757	\$2,540	\$2,359	\$3,513	\$1,500
Water Treatment	\$3,172	\$1,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Admin and General	\$1,810	\$3,337	\$4,523	\$4,272	\$4,505	\$4,357	\$4,366	\$4,660	\$7,937	\$4,062
Water Transmission & Distribution	\$4,532	\$4,731	\$0	\$0	\$1,246	\$2,957	\$746	\$0	\$1,673	\$1,337
Water Depreciation & Amoritzation	\$4,318	\$4,263	\$4,278	\$4,278	\$4,278	\$4,278	\$4,278	\$4,278	\$4,278	\$4,278
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$1,060	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Administration & General	\$2,369	\$3,366	\$4,959	\$2,623	\$2,674	\$3,045	\$4,281	\$4,054	\$5,406	\$4,406
Sewer Depreciation & Amoritzation	\$3,464	\$3,464	\$3,463	\$3,463	\$3,463	\$3,463	\$3,463	\$3,463	\$3,463	\$3,463
Other Sewer Operating Expenses	\$0	\$0	\$2,107	\$2,057	\$1,038	\$1,031	\$1,070	\$1,013	\$1,351	\$1,101
TOTAL OPERATING EXPENSES	\$22,083	\$23,023	\$21,438	\$18,581	\$18,982	\$20,888	\$20,744	\$19,827	\$27,621	\$20,147
OPERATING INCOME (LOSS)	(\$9,715)	(\$13,069)	(\$12,570)	(\$8,790)	(\$9,578)	(\$11,536)	(\$10,849)	(\$10,037)	(\$18,016)	(\$12,752)
Non-Operating Revenues										
Interest Income	\$5,051	\$4,130	\$3,480	\$2,670	\$2,482	\$3,456	\$4,832	\$5,114	\$4,820	\$3,222
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,976	\$3,870	\$3,814	\$4,070	\$2,564	\$2,838	\$4,720	\$5,070	\$5,334	\$4,584
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$86	\$80	\$78	\$80	\$74	\$70	\$62	\$62	\$30	\$62
Other Governmental Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$9,113	\$8,080	\$7,372	\$6,820	\$5,120	\$6,364	\$9,614	\$10,246	\$10,184	\$7,868
Non-Operating Expenses										
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$9,113	\$8,080	\$7,372	\$6,820	\$5,120	\$6,364	\$9,614	\$10,246	\$10,184	\$7,868
NET INCOME (LOSS)	(\$602)	(\$4,989)	(\$5,198)	(\$1,970)	(\$4,458)	(\$5,172)	(\$1,235)	\$209	(\$7,832)	(\$4,884)
CASH INCOME (LOSS)	\$7,180	\$2,738	\$2,543	\$5,771	\$3,283	\$2,569	\$6,506	\$7,950	(\$91)	\$2,857

LEEVE DISTRICT #1	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)						Data not					
Voter Approved Taxes						reported					
Property Assessments						to					
Special Assessments						Controller					
Prior Year and Penalties											
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$4,047	\$4,251	\$3,074	\$2,369	\$1,632		\$1,824	\$2,544	\$2,657	\$2,487	\$1,698
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State											
Other Governmental Agencies											
Charges for Current Services											
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$261							\$17			
TOTAL REVENUES	\$4,308	\$4,251	\$3,074	\$2,369	\$1,632	\$0	\$1,824	\$2,561	\$2,657	\$2,487	\$1,698
Expenditures											
Salaries, Wages and Benefits	\$2,775	\$2,775	\$2,775	\$2,925	\$2,700						
Services & Supplies	\$2,642	\$3,093	\$2,670	\$2,692	\$3,180						
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets											
Other Expenditures											
TOTAL EXPENDITURES	\$5,417	\$5,868	\$5,445	\$5,617	\$5,880	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES OVER (UNDER) EXPENDITURES	(\$1,109)	(\$1,617)	(\$2,371)	(\$3,248)	(\$4,248)	\$0	\$1,824	\$2,561	\$2,657	\$2,487	\$1,698

LEEVE DISTRICT #2

	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)											
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties											
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income		\$330	\$257	\$215	\$161	\$148	\$207	\$289	\$302	\$282	\$192
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State											
Other Governmental Agencies											
Charges for Current Services											
Self Insurance Contributions & Claim Adj.											
Other Revenues											
TOTAL REVENUES	\$0	\$330	\$257	\$215	\$161	\$148	\$207	\$289	\$302	\$282	\$192
Expenditures											
Salaries, Wages and Benefits											
Services & Supplies											
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets											
Other Expenditures											
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES OVER (UNDER) EXPENDITURES	\$0	\$330	\$257	\$215	\$161	\$148	\$207	\$289	\$302	\$282	\$192

LEWIS CREEK WATER DISTRICT

Operating Revenues	Information not filed									
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$19,094	\$15,511	\$6,600	\$293,010	\$106,573	\$135,404	\$125,510	\$207,904	\$54,793	
Sales for Resale										
All Other Sales				\$228,528						
Water Services	\$11,709	\$13,351	\$15,236	\$22,006	\$22,182	\$25,454	\$22,182	\$44,364	\$22,182	
TOTAL OPERATING REVENUE	\$0	\$30,803	\$28,862	\$21,836	\$543,544	\$128,755	\$160,858	\$147,692	\$252,268	\$76,975
Operating Expenses										
Source of Supply	\$14,526	\$12,030	\$47,194	\$134,124	\$57,171	\$76,870	\$39,638	\$99,879	\$90,665	
Pumping										
Water Treatment										
Administration and General	\$6,299	\$3,038	\$1,436	\$56,370	\$53,189	\$52,485	\$59,354	\$44,278	\$67,845	
Customer Accounts										
Transmission and Distribution			\$356	\$52,270	\$40,559	\$56,993	\$26,392	\$42,929		
Depreciation and Amoritization			\$6,324	\$6,075	\$6,075	\$6,075	\$6,075	\$6,075	\$6,075	\$7,088
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$0	\$20,825	\$15,068	\$55,310	\$248,839	\$156,994	\$192,423	\$131,459	\$193,161	\$165,598
OPERATING INCOME (LOSS)	\$0	\$9,978	\$13,794	(\$33,474)	\$294,705	(\$28,239)	(\$31,565)	\$16,233	\$59,107	(\$88,623)
Non-Operating Revenues										
Interest Income	\$86	\$132	\$1	\$200	\$707		\$16	\$178		
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties	\$280	\$185					\$39	\$14		
Intergovernmental										
Federal										
State										
Other Governmental Agencies										
Other Non-Operating Revenues				\$19	\$2,065	\$2	\$7,505	\$9,971		
TOTAL NON-OPERATING REVENUES	\$0	\$366	\$317	\$20	\$2,265	\$709	\$7,505	\$10,026	\$192	\$0
Non-Operating Expenses										
Interest Expense					\$6,788	\$10,944	\$15,132	\$17,479	\$9,888	\$4,306
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$6,788	\$10,944	\$15,132	\$17,479	\$9,888	\$4,306
NON-OPERATING INCOME (LOSS)	\$0	\$366	\$317	\$20	(\$4,523)	(\$10,235)	(\$7,627)	(\$7,453)	(\$9,696)	(\$4,306)
NET INCOME (LOSS)	\$0	\$10,344	\$14,111	(\$33,454)	\$290,182	(\$38,474)	(\$39,192)	\$8,780	\$49,411	(\$92,929)
CASH INCOME (LOSS)	\$0	\$10,344	\$14,111	(\$27,130)	\$296,257	(\$32,399)	(\$33,117)	\$14,855	\$55,486	(\$85,841)

LINDMORE IRRIGATION DISTRICT

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$1,689,874	\$1,806,690	\$1,681,090	\$1,953,827	\$1,709,784	\$1,904,308	\$1,979,287	\$951,798	\$1,602,754	\$1,673,634
Sales for Resale										
All Other Sales										
Water Services	\$645,964	\$647,462	\$647,974	\$649,823	\$647,049	\$645,005	\$646,247	\$648,475	\$659,855	\$656,861
TOTAL OPERATING REVENUE	\$2,335,838	\$2,454,152	\$2,329,064	\$2,603,650	\$2,356,833	\$2,549,313	\$2,625,534	\$1,600,273	\$2,262,609	\$2,330,495
Operating Expenses										
Source of Supply	\$1,877,717	\$1,879,599	\$2,001,141	\$2,089,130	\$2,133,321	\$2,225,563	\$2,172,813	\$1,467,631	\$2,067,028	\$2,280,252
Pumping	\$66,773	\$81,058	\$81,570	\$75,130	\$66,418	\$69,830	\$79,290	\$73,938	\$82,520	\$67,510
Water Treatment										
Administration and General	\$476,339	\$456,717	\$462,467	\$542,022	\$579,788	\$477,845	\$523,597	\$565,428	\$597,214	\$603,766
Customer Accounts			\$79							
Transmission and Distribution	\$228,686	\$283,377	\$271,761	\$274,905	\$300,849	\$307,128	\$319,861	\$355,202	\$276,808	\$383,081
Depreciation and Amortization	\$148,172	\$150,765	\$151,770	\$147,586	\$149,194	\$162,526	\$167,241	\$199,939	\$185,292	\$197,668
Other Operating Expenses	\$18,210	\$10,790	\$15,454	\$12,145		\$8,832	\$14,075			
TOTAL OPERATING EXPENSES	\$2,815,897	\$2,862,306	\$2,984,242	\$3,140,918	\$3,229,570	\$3,251,724	\$3,276,877	\$2,662,138	\$3,208,862	\$3,532,277
OPERATING INCOME (LOSS)	(\$480,059)	(\$408,154)	(\$655,178)	(\$537,268)	(\$872,737)	(\$702,411)	(\$651,343)	(\$1,061,865)	(\$946,253)	(\$1,201,782)
Non-Operating Revenues										
Interest Income	\$288,023	\$222,015	\$109,806	\$66,694	\$71,313	\$143,385	\$257,501	\$308,440	\$219,071	\$266,795
Rents, Leases and Franchises		\$4,842	\$4,075	\$3,349	\$75,139	\$47,009	\$244,549	\$226,729	\$95,429	
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments	\$520	\$496								
Special Assessments										
Prior Year and Penalties			\$491	\$600						
Intergovernmental										
Federal										
State										
Other Governmental Agencies							\$1,103,047			
Other Non-Operating Revenues	\$122,719		\$670,744	\$902,080	\$566,511	\$1,162,973		\$336,307	\$398,190	\$1,561,140
TOTAL NON-OPERATING REVENUES	\$411,262	\$227,353	\$785,116	\$972,723	\$712,963	\$1,353,367	\$1,605,097	\$871,476	\$712,690	\$1,827,935
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$411,262	\$227,353	\$785,116	\$972,723	\$712,963	\$1,353,367	\$1,605,097	\$871,476	\$712,690	\$1,827,935
NET INCOME (LOSS)	(\$68,797)	(\$180,801)	\$129,938	\$435,455	(\$159,774)	\$650,956	\$953,754	(\$190,389)	(\$233,563)	\$626,153
CASH INCOME (LOSS)	\$79,375	(\$30,036)	\$281,708	\$583,041	(\$10,580)	\$813,482	\$1,120,995	\$9,550	(\$48,271)	\$823,821

LINDSAY LOCAL HOSPITAL DISTRICT

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Daily Hospital Services										
Ambulatory Services										
Ancillary Services										
Gross Patient Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deductions From Revenue										
Provisions for Bad Debts										
Medicare Contractual Agreements										
Medi-Cal Contractual Agreements										
Other Contracutal Agreements										
Other Deductions										
Total Deductions From Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capitation Premium Revenue										
Medicare Capitation Premium Revenue										
Medi-Cal Capitation Premium Revenue										
Other Capitation Premium Revenue										
Total Capitation Premium Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Patient Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Operating Revenues										
Total Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenses										
Daily Hospital Services										
Ambulatory Services										
Ancillary Services										
Research Services										
Education Costs										
General Services										
Fiscal Services										
Administrative Services	\$55,028	\$38,985	\$42,785	\$40,951	\$43,397	\$47,455	\$46,589	\$49,778	\$59,388	\$65,104
Unassigned Costs										
Purchased Inpatient Services										
Purchased Outpatient Services										
Total Operating Expenses	\$55,028	\$38,985	\$42,785	\$40,951	\$43,397	\$47,455	\$46,589	\$49,778	\$59,388	\$65,104
OPERATING INCOME (LOSS)	(\$55,028)	(\$38,985)	(\$42,785)	(\$40,951)	(\$43,397)	(\$47,455)	(\$46,589)	(\$49,778)	(\$59,388)	(\$65,104)
Non-Operating Revenues	\$414,259	\$387,346	\$382,590	\$391,432	\$394,546	\$458,750	\$525,280	\$549,065	\$558,249	\$527,169
Non-Operating Expenses	\$301,837	\$63,770	\$79,983	\$304,712	\$264,940	\$47,561	\$332,707	\$81,106	\$248,754	\$1,321,142
NON-OPERATING INCOME (LOSS)	\$112,422	\$323,576	\$302,607	\$86,720	\$129,606	\$411,189	\$192,573	\$467,959	\$309,495	(\$793,973)
NET INCOME (LOSS)	\$57,394	\$284,591	\$259,822	\$45,769	\$86,209	\$363,734	\$145,984	\$418,181	\$250,107	(\$859,077)

LINDSAY-STRATHMORE IRRIGATION DIST.	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential	\$397,460	\$402,047	\$440,782	\$371,572	\$461,009	\$447,658	\$417,054	\$462,729	\$454,215	\$457,078
Business										
Industrial										
Irrigation	\$1,897,887	\$2,194,380	\$1,846,404	\$1,769,266	\$1,701,673	\$1,357,181	\$1,354,828	\$2,206,286	\$2,047,115	\$2,096,946
Sales for Resale	\$266,329	\$492,086	\$642,585	\$694,396	\$468,334	\$459,952	\$394,710	\$140,301	\$407,500	\$1,195,490
All Other Sales										
Water Services	\$23,256	\$230,437	\$398,081	\$232,525	\$254,894	\$250,821	\$264,792	\$227,499	\$227,902	\$240,592
TOTAL OPERATING REVENUE	\$2,584,932	\$3,318,950	\$3,327,852	\$3,067,759	\$2,885,910	\$2,515,612	\$2,431,384	\$3,036,815	\$3,136,732	\$3,990,106
Operating Expenses										
Source of Supply	\$1,139,418	\$1,366,650	\$1,354,703	\$1,442,591	\$1,596,051	\$1,577,278	\$1,557,930	\$1,426,215	\$1,708,402	\$1,747,292
Pumping	\$679,260	\$755,438	\$1,085,775	\$1,108,535	\$1,097,040	\$1,127,156	\$1,283,969	\$1,306,736	\$1,555,297	\$1,216,572
Water Treatment	\$90,754	\$65,525	\$76,926	\$59,033	\$59,990	\$64,064	\$63,570	\$69,634	\$63,805	\$117,383
Administration and General	\$679,514	\$635,131	\$676,302	\$779,253	\$862,719	\$931,465	\$957,696	\$919,627	\$846,196	\$921,468
Customer Accounts	\$104,428	\$155,184	\$177,725	\$170,353	\$154,310	\$150,418	\$105,999	\$155,715	\$185,501	\$214,632
Transmission and Distribution	\$133,894	\$193,408	\$184,508	\$245,165	\$218,055	\$213,546	\$197,016	\$215,952	\$233,180	\$210,116
Depreciation and Amortization	\$220,307	\$210,230	\$210,229	\$218,101	\$225,277	\$233,046	\$230,552	\$225,277	\$248,309	\$242,796
Other Operating Expenses	(\$30,475)	\$30,397	\$66,149	\$5,782	\$17,645	\$17,427	\$46,347		\$66,884	\$22,165
TOTAL OPERATING EXPENSES	\$3,017,100	\$3,411,963	\$3,832,317	\$4,028,813	\$4,231,087	\$4,314,400	\$4,443,079	\$4,319,156	\$4,907,574	\$4,692,424
OPERATING INCOME (LOSS)	(\$432,168)	(\$93,013)	(\$504,465)	(\$961,054)	(\$1,345,177)	(\$1,798,788)	(\$2,011,695)	(\$1,282,341)	(\$1,770,842)	(\$702,318)
Non-Operating Revenues										
Interest Income	\$23,353	\$46,749	\$40,221	\$22,710	\$31,670	\$62,496	\$79,293	\$83,485	\$51,697	\$23,601
Rents, Leases and Franchises	\$59,600	\$42,453	\$35,061	\$41,504	\$41,754	\$40,267	\$40,249	\$51,600	\$51,600	\$26,167
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments		\$506,403	\$517,524	\$534,334	\$534,373	\$543,150	\$544,985	\$540,814	\$536,248	\$540,288
Special Assessments										
Prior Year and Penalties										
Intergovernmental										
Federal										
State										
Other Governmental Agencies				\$594,247	\$603,175		\$2,154,140	\$1,158,785	\$774,563	
Other Non-Operating Revenues	\$691,046	(\$24,227)	(\$10,683)	(\$6,447)	(\$24,518)	\$1,415,592	\$44,049	\$26,585		\$1,044,765
TOTAL NON-OPERATING REVENUES	\$773,999	\$571,378	\$582,123	\$1,186,348	\$1,186,454	\$2,061,505	\$2,862,716	\$1,861,269	\$1,414,108	\$1,634,821
Non-Operating Expenses										
Interest Expense						\$19,031	\$18,508	\$17,289	\$17,281	\$16,610
Other Non-Operating Expense						\$7,212	\$1,451			\$64,149
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$26,243	\$19,959	\$17,289	\$17,281	\$80,759
NON-OPERATING INCOME (LOSS)	\$773,999	\$571,378	\$582,123	\$1,186,348	\$1,186,454	\$2,035,262	\$2,842,757	\$1,843,980	\$1,396,827	\$1,554,062
NET INCOME (LOSS)	\$341,831	\$478,365	\$77,658	\$225,294	(\$158,723)	\$236,474	\$831,062	\$561,639	(\$374,015)	\$851,744
CASH INCOME (LOSS)	\$562,138	\$688,595	\$287,887	\$443,395	\$66,554	\$469,520	\$1,061,614	\$786,916	(\$125,706)	\$1,094,540

LINDSAY-STRATHMORE MEMORIAL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$76,460	\$80,006	\$80,498	\$83,438	\$86,803	\$89,093	\$96,155	\$103,473	\$108,140	\$112,667	\$108,518
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$1,255	\$134	\$87	\$41	\$89	\$90	\$104	\$28	\$4	\$50	\$204
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$6,402	\$7,147	\$4,563	\$3,448	\$2,552	\$2,097	\$2,340	\$4,861	\$4,532	\$2,174	\$1,168
Rents, Concessions and Royalties	\$24,042	\$25,375	\$23,642	\$33,550	\$40,920	\$26,455	\$35,960	\$55,828	\$36,550	\$28,105	\$30,855
Intergovernmental											
Federal											
State	\$2,007	\$1,946	\$1,850	\$1,813	\$1,644	\$1,641	\$1,551	\$1,405	\$1,387	\$1,363	\$1,460
Other Governmental Agencies	\$3,000	\$250									\$1,339
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues		\$545		\$1,657	\$3,658	\$9,812	\$1,106	\$31,432	\$137	\$545	
TOTAL REVENUES	\$113,166	\$115,403	\$110,640	\$123,947	\$135,666	\$129,188	\$137,216	\$197,027	\$150,750	\$144,904	\$143,544
Expenditures											
Salaries, Wages and Benefits	\$42,298	\$44,127	\$48,116	\$51,722	\$60,163	\$58,579	\$57,639	\$59,930	\$65,038	\$58,800	\$62,995
Services & Supplies	\$62,945	\$68,310	\$62,254	\$58,722	\$72,680	\$87,422	\$78,766	\$96,921	\$107,479	\$103,001	\$99,369
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets		\$1,008	\$19,800	\$6,985	\$3,339		\$1,053		\$15,464		
Other Expenditures											
TOTAL EXPENDITURES	\$105,243	\$113,445	\$130,170	\$117,429	\$136,182	\$146,001	\$137,458	\$156,851	\$187,981	\$161,801	\$162,364
REVENUES OVER (UNDER) EXPENDITURES	\$7,923	\$1,958	(\$19,530)	\$6,518	(\$516)	(\$16,813)	(\$242)	\$40,176	(\$37,231)	(\$16,897)	(\$18,820)

LINDSAY-STRATHMORE PCD	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$57,342	\$60,152	\$60,168	\$62,321	\$64,674	\$67,177	\$72,229	\$77,722	\$81,534	\$84,865	\$81,382
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$59	\$98	\$53	\$25	\$65	\$66	\$78	\$21	\$2	\$32	\$153
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$30,209	\$29,515	\$22,370	\$16,198	\$7,564	\$5,924	\$11,384	\$16,324	\$11,210	\$11,538	\$7,865
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$1,477	\$1,422	\$1,361	\$1,336	\$1,259	\$1,215	\$1,148	\$1,041	\$1,033	\$1,019	\$1,086
Other Governmental Agencies											
Charges for Current Services	\$171,800	\$131,522	\$150,876	\$130,092	\$153,042	\$196,787	\$211,813	\$242,868	\$186,878	\$153,978	\$120,687
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$65,852	\$58,379	\$40,606	\$46,739	\$68,161	\$59,672	\$34,715				
TOTAL REVENUES	\$326,739	\$281,088	\$275,434	\$256,711	\$294,765	\$330,841	\$331,367	\$337,976	\$280,657	\$251,432	\$211,173
Expenditures											
Salaries, Wages and Benefits	\$147,943	\$177,540	\$182,363	\$188,001	\$193,660	\$193,004	\$198,876	\$183,417	\$182,006	\$177,746	\$154,293
Services & Supplies	\$111,171	\$102,170	\$110,851	\$117,015	\$117,697	\$119,610	\$83,012	\$126,620	\$45,083	\$34,210	\$53,467
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$39,052	\$61,547	\$19,928	\$25,585	\$29,499	\$5,926	\$2,215	\$23,134	\$37,892	\$3,767	\$34,652
Other Expenditures						\$6,017	\$6,017				
TOTAL EXPENDITURES	\$298,166	\$341,257	\$313,142	\$330,601	\$340,856	\$324,557	\$290,120	\$333,171	\$264,981	\$215,723	\$242,412
REVENUES OVER (UNDER) EXPENDITURES	\$28,573	(\$60,169)	(\$37,708)	(\$73,890)	(\$46,091)	\$6,284	\$41,247	\$4,805	\$15,676	\$35,709	(\$31,239)

LONDON COMMUNITY SERVICES DIST.	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$94,960	\$94,227	\$97,337	\$114,194	\$98,388	\$104,921	\$100,249	\$105,067	\$163,594	\$182,583
Water Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Service Charges	\$104,647	\$106,855	\$103,884	\$106,102	\$108,065	\$115,427	\$109,064	\$116,064	\$148,267	\$156,574
Sewer Connection Fees	\$5,224	\$600	\$4,170	\$3,980	\$4,180	\$0	\$0	\$0	\$0	\$0
Other Sewer Services	\$2,088	\$0	\$0	\$0	\$3,033	\$0	\$0	\$0	\$0	\$3,531
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$3,318	\$2,849	\$2,912	\$4,183	\$0
TOTAL OPERATING REVENUE	\$206,919	\$201,682	\$205,391	\$224,276	\$213,666	\$223,666	\$212,162	\$224,043	\$316,044	\$342,688
Operating Expenses										
Water Source of Supply & Pumping	\$23,964	\$22,775	\$36,886	\$32,010	\$15,091	\$28,064	\$27,673	\$28,562	\$30,477	\$44,267
Water Treatment	\$0	\$2,420	\$3,906	\$32,010	\$1,475	\$7,142	\$10,354	\$8,113	\$8,657	\$12,574
Water Admin and General	\$38,711	\$41,855	\$57,697	\$34,319	\$51,384	\$68,598	\$77,496	\$71,120	\$75,888	\$110,226
Water Transmission & Distribution	\$6,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Depreciation & Amoritzation	\$2,674	\$2,674	\$2,674	\$2,674	\$2,674	\$2,674	\$2,674	\$5,731	\$2,674	\$2,674
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$31,807	\$53,220	\$41,336	\$40,339	\$47,994	\$42,406	\$45,044	\$49,469	\$41,901	\$36,762
Sewer Administration & General	\$62,390	\$65,892	\$60,522	\$79,317	\$68,278	\$65,178	\$54,086	\$71,398	\$60,475	\$53,059
Sewer Depreciation & Amoritzation	\$23,823	\$23,823	\$23,823	\$23,823	\$23,823	\$23,119	\$23,119	\$20,014	\$22,962	\$22,629
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$190,042	\$212,659	\$226,844	\$244,492	\$210,719	\$237,181	\$240,446	\$254,407	\$243,034	\$282,191
OPERATING INCOME (LOSS)	\$16,877	(\$10,977)	(\$21,453)	(\$20,216)	\$2,947	(\$13,515)	(\$28,284)	(\$30,364)	\$73,010	\$60,497
Non-Operating Revenues										
Interest Income	\$14,955	\$13,109	\$11,681	\$8,381	\$7,100	\$10,098	\$13,494	\$13,834	\$14,110	\$12,151
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$8,166	\$8,475	\$8,518	\$8,949	\$967	\$1,631	\$11,200	\$12,001	\$12,957	\$11,830
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$4	\$8	\$8	\$11	\$3	\$1	\$1	\$24
Intergovernmental										
Federal	\$66,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$611,666
State	\$202	\$198	\$188	\$180	\$173	\$162	\$155	\$79	\$80	\$66,591
Other Governmental Agencies	\$0	\$0	\$12,937	\$0	\$0	\$0	\$3,700	\$25,967	\$0	\$0
Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$88,235	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$89,623	\$21,782	\$33,328	\$17,518	\$96,483	\$11,902	\$28,552	\$51,882	\$27,148	\$702,262
Non-Operating Expenses										
Interest Expense	\$7,757	\$10,301	\$3,910	\$5,936	\$3,243	\$7,458	\$5,370	\$3,553	\$4,164	\$4,099
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$7,757	\$10,301	\$3,910	\$5,936	\$3,243	\$7,458	\$5,370	\$3,553	\$4,164	\$4,099
NON-OPERATING INCOME (LOSS)	\$81,866	\$11,481	\$29,418	\$11,582	\$93,240	\$4,444	\$23,182	\$48,329	\$22,984	\$698,163
NET INCOME (LOSS)	\$98,743	\$504	\$7,965	(\$8,634)	\$96,187	(\$9,071)	(\$5,102)	\$17,965	\$95,994	\$758,660
NET CASH (LOSS)	\$125,240	\$27,001	\$34,462	\$17,863	\$122,684	\$16,722	\$20,691	\$43,710	\$121,630	\$783,963

LOWER TULE IRRIGATION DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$5,414,558	\$3,126,854	\$2,594,569	\$5,391,370	\$4,716,100	\$10,999,945	\$9,485,906	\$4,340,720	\$6,703,442	\$7,428,358
Sales for Resale	\$665,736									
All Other Sales										
Water Services	\$966,360	\$1,037,166	\$1,038,044	\$604,729	\$607,847	\$449,129	\$1,170,497	\$4,753,457	\$2,017,187	\$299,539
TOTAL OPERATING REVENUE	\$7,046,654	\$4,164,020	\$3,632,613	\$5,996,099	\$5,323,947	\$11,449,074	\$10,656,403	\$9,094,177	\$8,720,629	\$7,727,897
Operating Expenses										
Source of Supply	\$6,728,659	\$4,209,012	\$4,000,483	\$5,441,498	\$4,280,679	\$8,326,165	\$8,967,803	\$2,569,327	\$4,720,399	\$6,888,071
Pumping										
Water Treatment										
Administration and General	\$1,150,674	\$1,126,450	\$1,174,907	\$1,329,169	\$1,595,900	\$1,819,755	\$1,542,410	\$1,717,601	\$1,710,106	\$1,782,028
Customer Accounts										
Transmission and Distribution	\$928,961	\$643,977	\$665,374	\$910,648	\$947,251	\$1,035,863	\$1,060,620	\$662,854	\$1,077,385	\$1,198,862
Depreciation and Amortization	\$130,650	\$103,018	\$117,241	\$159,867	\$183,304	\$181,753	\$186,092	\$181,679	\$262,920	\$443,984
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$8,938,944	\$6,082,457	\$5,958,005	\$7,841,182	\$7,007,134	\$11,363,536	\$11,756,925	\$5,131,461	\$7,770,810	\$10,312,945
OPERATING INCOME (LOSS)	(\$1,892,290)	(\$1,918,437)	(\$2,325,392)	(\$1,845,083)	(\$1,683,187)	\$85,538	(\$1,100,522)	\$3,962,716	\$949,819	(\$2,585,048)
Non-Operating Revenues										
Interest Income	\$198,953	\$183,464	\$93,542	\$55,557	\$67,096	\$78,824	\$149,140	\$252,353	\$218,270	\$169,469
Rents, Leases and Franchises	\$100								\$750	
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$77,405	\$90,748	\$84,119	\$92,128	\$82,293	\$20,974	\$81,319	\$115,058	\$126,019	\$119,205
Voter Approved Taxes										
Property Assessments	\$1,887,684	\$1,764,638	\$1,767,672	\$1,800,300	\$1,815,396	\$1,876,993	\$1,815,408	\$1,901,611	\$1,901,866	\$1,901,855
Special Assessments										
Prior Year and Penalties		\$25,902	\$25,553	\$17,607	\$17,310	\$22,601	\$15,462	\$12,001	\$13,015	\$45,720
Intergovernmental										
Federal										
State	\$1,822	\$2,019	\$2,046	\$1,704	\$1,968	\$1,233	\$1,822	\$1,654	\$1,634	\$1,634
Other Governmental Agencies		\$90,140	\$90,871	\$98,566	\$88,521	\$20,149	\$92,905		\$504	
Other Non-Operating Revenues	\$7,856	\$1,468	\$1,508	\$34,496	\$21,962	\$32,016	\$43,787	\$2,403		
TOTAL NON-OPERATING REVENUES	\$2,173,820	\$2,158,379	\$2,065,311	\$2,100,358	\$2,094,546	\$2,052,790	\$2,199,843	\$2,285,080	\$2,262,058	\$2,237,883
Non-Operating Expenses										
Interest Expense		\$12,528	\$12,107	\$21,505	\$20,750	\$17,368	\$14,388	\$12,963	\$23,333	\$22,596
Other Non-Operating Expense		\$109,772	(\$77,175)	\$6,094	\$7,423				\$83,040	
TOTAL NON-OPERATING EXPENSES	\$0	\$122,300	(\$65,068)	\$27,599	\$28,173	\$17,368	\$14,388	\$12,963	\$106,373	\$22,596
NON-OPERATING INCOME (LOSS)	\$2,173,820	\$2,036,079	\$2,130,379	\$2,072,759	\$2,066,373	\$2,035,422	\$2,185,455	\$2,272,117	\$2,155,685	\$2,215,287
NET INCOME (LOSS)	\$281,530	\$117,642	(\$195,013)	\$227,676	\$383,186	\$2,120,960	\$1,084,933	\$6,234,833	\$3,105,504	(\$369,761)
CASH INCOME (LOSS)	\$412,180	\$220,660	(\$77,772)	\$387,543	\$566,490	\$2,302,713	\$1,271,025	\$6,416,512	\$3,368,424	\$74,223

OROSI MEMORIAL DISTRICT

	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$26,119	\$38,960	\$25,106	\$25,761	\$27,620	\$28,494	\$30,224	\$32,907	\$35,738	\$37,544	\$34,187
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$27	\$42	\$28	\$13			\$33	\$9		\$16	\$68
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$1,067	\$1,224	\$740	\$503	\$332	\$1,760	\$850	\$1,084	\$1,381	\$1,556	\$1,050
Rents, Concessions and Royalties	\$35,500	\$31,700	\$38,500	\$38,500	\$38,500	\$44,146	\$51,875	\$38,175	\$33,573	\$45,033	\$35,015
Intergovernmental											
Federal											
State	\$626	\$609	\$570	\$554	\$539	\$518	\$483	\$441	\$227	\$225	\$495
Other Governmental Agencies			\$3,477	\$5,731	\$6,427	\$79,803	\$7,426	\$9,118	\$11,067	\$11,535	\$10,973
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues						\$738		\$132	\$222		\$672
TOTAL REVENUES	\$63,339	\$72,535	\$68,421	\$71,062	\$73,418	\$155,459	\$90,891	\$81,866	\$82,208	\$95,909	\$82,460
Expenditures											
Salaries, Wages and Benefits	\$28,829	\$30,718	\$34,766	\$36,239	\$34,776	\$30,786	\$31,744	\$32,787	\$32,903	\$33,977	\$33,354
Services & Supplies	\$34,150	\$37,112	\$40,338	\$38,871	\$32,723	\$44,417	\$57,577	\$45,491	\$38,334	\$51,718	\$41,817
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets						\$197,720					\$25,231
Other Expenditures											
TOTAL EXPENDITURES	\$62,979	\$67,830	\$75,104	\$75,110	\$67,499	\$272,923	\$89,321	\$78,278	\$71,237	\$85,695	\$100,402
REVENUES OVER (UNDER) EXPENDITURES	\$360	\$4,705	(\$6,683)	(\$4,048)	\$5,919	(\$117,464)	\$1,570	\$3,588	\$10,971	\$10,214	(\$17,942)

OROSI PUBLIC UTILITY DISTRICT

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$425,165	\$482,814	\$489,845	\$503,893	\$498,553	\$456,433	\$579,466	\$488,284	\$492,722	\$491,374
Water Services	\$39,015	\$95,083	\$166,835	\$37,366	\$136,661	\$27,522	\$4,610	\$0	\$0	\$0
Sewer Service Charges	\$533,580	\$549,904	\$554,484	\$574,056	\$556,599	\$586,965	\$559,230	\$594,894	\$595,841	\$612,022
Sewer Connection Fees	\$17,434	\$110,539	\$112,979	\$22,249	\$85,909	\$0	\$141,819	\$8,475	\$1,695	\$1,695
Other Sewer Services	\$6,691	\$3,910	\$7,659	\$4,027	\$3,825	\$6,127	\$3,587	\$14,457	\$16,447	\$5,524
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$1,021,885	\$1,242,250	\$1,331,802	\$1,141,591	\$1,281,547	\$1,077,047	\$1,288,712	\$1,106,110	\$1,106,705	\$1,110,615
Operating Expenses										
Water Source of Supply & Pumping	\$84,638	\$142,805	\$134,522	\$150,771	\$128,517	\$126,075	\$100,703	\$113,935	\$126,899	\$120,903
Water Treatment	\$7,789	\$41,989	\$43,134	\$43,574	\$48,279	\$14,314	\$10,728	\$10,095	\$9,950	\$7,179
Water Admin and General	\$117,487	\$175,565	\$211,061	\$223,191	\$245,877	\$220,981	\$331,450	\$343,124	\$373,466	\$345,948
Water Transmission & Distribution	\$130,717	\$79,543	\$87,298	\$89,358	\$90,848	\$105,849	\$145,000	\$0	\$0	\$0
Water Depreciation & Amoritzation	\$103,999	\$88,710	\$90,949	\$92,889	\$105,986	\$105,986	\$110,000	\$129,127	\$129,127	\$149,704
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,935	\$0	\$0
Sewer Collection, Treatment, Disposal	\$284,012	\$265,124	\$305,311	\$241,512	\$266,328	\$275,270	\$336,474	\$369,126	\$367,371	\$318,795
Sewer Administration & General	\$74,726	\$103,489	\$98,544	\$109,468	\$135,694	\$200,748	\$247,314	\$236,918	\$272,206	\$230,551
Sewer Depreciation & Amoritzation	\$263,801	\$254,029	\$254,918	\$271,269	\$267,661	\$267,661	\$275,000	\$302,089	\$302,089	\$342,498
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$1,067,169	\$1,151,254	\$1,225,737	\$1,222,032	\$1,289,190	\$1,316,884	\$1,556,669	\$1,514,349	\$1,581,108	\$1,515,578
OPERATING INCOME (LOSS)	(\$45,284)	\$90,996	\$106,065	(\$80,441)	(\$7,643)	(\$239,837)	(\$267,957)	(\$408,239)	(\$474,403)	(\$404,963)
Non-Operating Revenues										
Interest Income	\$360,954	\$241,146	\$173,061	\$122,186	\$145,623	\$211,067	\$250,420	\$212,631	\$143,023	\$49,896
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$3,001	\$6,000	\$5,936	\$6,326	\$0	\$2,930
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$45,828	\$47,701	\$46,548	\$45,060	\$53,562	\$6,577	\$111,246	\$129,254	\$125,215	\$117,048
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$1,015	\$952	\$942	\$900	\$902	\$844	\$802	\$1,666	\$812	\$432
Other Governmental Agencies	\$127,435	\$17,865	\$16,080	\$32,640	\$32,546	\$39,920	\$24,225	\$0	\$0	\$0
Other Non-Operating Revenues	\$31,128	\$94,313	\$0	\$0	\$19,885	\$0	\$44,992	\$42,629	\$76,358	\$54,510
TOTAL NON-OPERATING REVENUES	\$566,360	\$401,977	\$236,631	\$200,786	\$255,519	\$264,408	\$437,639	\$392,506	\$345,408	\$224,816
Non-Operating Expenses										
Interest Expense	\$19,762	\$18,723	\$17,635	\$17,000	\$15,858	\$14,600	\$13,950	\$14,350	\$14,096	\$12,219
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$47,701	\$0	\$895,063	\$26,896	\$50,028	\$27,090
TOTAL NON-OPERATING EXPENSES	\$19,762	\$18,723	\$17,635	\$17,000	\$63,559	\$14,600	\$909,013	\$41,246	\$64,124	\$39,309
NON-OPERATING INCOME (LOSS)	\$546,598	\$383,254	\$218,996	\$183,786	\$191,960	\$249,808	(\$471,374)	\$351,260	\$281,284	\$185,507
NET INCOME (LOSS)	\$507,693	\$474,250	\$325,061	\$103,345	\$184,317	\$9,971	(\$739,331)	(\$56,979)	(\$193,119)	(\$219,456)
NET CASH (LOSS)	\$875,493	\$816,989	\$670,928	\$467,503	\$557,964	\$383,618	(\$354,331)	\$374,237	\$238,097	\$272,746

PATTERSON TRACT CSD (Water)	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential	\$30,492	\$29,857	\$33,574	\$30,240	\$31,734	\$39,890	\$43,707	\$39,694	\$38,783	\$61,863
Business										
Industrial										
Irrigation										
Sales for Resale										
All Other Sales										
Water Services										
TOTAL OPERATING REVENUE	\$30,492	\$29,857	\$33,574	\$30,240	\$31,734	\$39,890	\$43,707	\$39,694	\$38,783	\$61,863
Operating Expenses										
Source of Supply										
Pumping		\$7,135	\$7,175	\$6,836	\$6,206	\$4,271	\$9,131	\$9,710	\$6,661	\$7,246
Water Treatment	\$6,555	\$1,278	\$1,446	\$1,327	\$1,444	\$741	\$2,268	\$1,384	\$3,056	\$2,712
Administration and General	\$2,218	\$15,933	\$15,374	\$15,972	\$17,771	\$15,959	\$18,793	\$19,324	\$14,248	\$19,393
Customer Accounts	\$15,364	\$360								
Transmission and Distribution	\$1,218	\$2,050	\$3,979	\$2,809	\$2,195	\$6,899	\$13,873	\$4,824	\$584	\$19,832
Depreciation and Amorization	\$4,568	\$277	\$277	\$277	\$277	\$161	\$171	\$527	\$816	\$974
Other Operating Expenses	\$234	\$59								
TOTAL OPERATING EXPENSES	\$30,157	\$27,092	\$28,251	\$27,221	\$27,893	\$28,031	\$44,236	\$35,769	\$25,365	\$50,157
OPERATING INCOME (LOSS)	\$335	\$2,765	\$5,323	\$3,019	\$3,841	\$11,859	(\$529)	\$3,925	\$13,418	\$11,706
Non-Operating Revenues										
Interest Income	\$2,505	\$1,888	\$1,534	\$1,314	\$1,285	\$1,917	\$2,899	\$2,910	\$655	\$2,343
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$1,517	\$1,780	\$87	\$8	\$4	\$9				
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties										
Intergovernmental										
Federal										
State	\$287	\$93	(\$18)	(\$5)	(\$3)	(\$6)				
Other Governmental Agencies										
Other Non-Operating Revenues										
TOTAL NON-OPERATING REVENUES	\$4,309	\$3,761	\$1,603	\$1,317	\$1,286	\$1,920	\$2,899	\$2,910	\$655	\$2,343
Non-Operating Expenses										
Interest Expense	\$335	\$155								
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$335	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$3,974	\$3,606	\$1,603	\$1,317	\$1,286	\$1,920	\$2,899	\$2,910	\$655	\$2,343
NET INCOME (LOSS)	\$4,309	\$6,371	\$6,926	\$4,336	\$5,127	\$13,779	\$2,370	\$6,835	\$14,073	\$14,049
NET CASH (LOSS)	\$8,877	\$6,648	\$7,203	\$4,613	\$5,404	\$13,940	\$2,541	\$7,362	\$14,889	\$15,023

PIXLEY IRRIGATION DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$876,845	\$225,778	\$364,927	\$870,513	\$317,977	\$1,855,676	\$1,811,521	\$339,445	\$579,075	\$1,040,532
Sales for Resale										
All Other Sales	\$726,159	\$846,196	\$366,312	\$205,000	\$600,000	\$125,000	\$51,179	\$1,200,000	\$1,497,846	\$250,000
Water Services				\$6,972	\$9,910	\$1,919	\$2,001	\$13,121	\$24,966	\$43,262
TOTAL OPERATING REVENUE	\$1,603,004	\$1,071,974	\$731,239	\$1,082,485	\$927,887	\$1,982,595	\$1,864,701	\$1,552,566	\$2,101,887	\$1,333,794
Operating Expenses										
Source of Supply	\$1,366,181	\$419,496	\$645,451	\$1,490,341	\$589,181	\$2,285,669	\$2,239,721	\$556,610	\$745,363	\$1,543,528
Pumping										
Water Treatment										
Administration and General	\$313,461	\$251,592	\$278,114	\$305,475	\$336,667	\$446,759	\$366,251	\$402,071	\$717,267	\$789,678
Customer Accounts										
Transmission and Distribution	\$351,277	\$377,867	\$381,533	\$375,678	\$429,659	\$533,279	\$553,292	\$522,161	\$494,117	\$512,401
Depreciation and Amortization	\$143,802	\$151,490	\$160,364	\$183,186	\$175,653	\$172,322	\$173,872	\$173,764	\$211,714	\$216,309
Other Operating Expenses						\$12,579	\$12,378			
TOTAL OPERATING EXPENSES	\$2,174,721	\$1,200,445	\$1,465,462	\$2,354,680	\$1,531,160	\$3,450,608	\$3,345,514	\$1,654,606	\$2,168,461	\$3,061,916
OPERATING INCOME (LOSS)	(\$571,717)	(\$128,471)	(\$734,223)	(\$1,272,195)	(\$603,273)	(\$1,468,013)	(\$1,480,813)	(\$102,040)	(\$66,574)	(\$1,728,122)
Non-Operating Revenues										
Interest Income	\$91,991	\$90,909	\$55,036	\$46,519	\$54,363	\$62,979	\$68,853	\$78,180	\$88,445	\$82,459
Rents, Leases and Franchises							\$600	\$600	\$600	\$600
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$168,581	\$191,485	\$189,552	\$206,819	\$107,198	\$56,162	\$191,068	\$274,281	\$319,361	\$390,552
Voter Approved Taxes										
Property Assessments	\$727,019	\$725,045	\$726,820	\$728,167	\$727,640	\$771,061	\$779,006	\$776,801	\$778,049	\$778,737
Special Assessments										
Prior Year and Penalties								\$4,382	\$3,246	\$4,824
Intergovernmental										
Federal										
State	\$3,968	\$4,045	\$4,203	\$4,222	\$2,070	\$4,583	\$3,904	\$176,504	\$156,219	\$3,382
Other Governmental Agencies										
Other Non-Operating Revenues	\$121,108	\$42,469	\$23,352	\$43,797	\$66,710	\$112,920	\$105,890	\$150,650	\$156,792	\$40,823
TOTAL NON-OPERATING REVENUES	\$1,112,667	\$1,053,953	\$998,963	\$1,029,524	\$957,981	\$1,007,705	\$1,149,321	\$1,461,398	\$1,502,712	\$1,301,377
Non-Operating Expenses										
Interest Expense		\$31,770	\$29,198	\$36,543	\$34,227	\$32,975	\$30,310	\$24,755	\$24,355	\$19,467
Other Non-Operating Expense	\$34,000					\$16,400	\$1,791		\$2,179	\$79,862
TOTAL NON-OPERATING EXPENSES	\$34,000	\$31,770	\$29,198	\$36,543	\$34,227	\$49,375	\$32,101	\$24,755	\$26,534	\$99,329
NON-OPERATING INCOME (LOSS)	\$1,078,667	\$1,022,183	\$969,765	\$992,981	\$923,754	\$958,330	\$1,117,220	\$1,436,643	\$1,476,178	\$1,202,048
NET INCOME (LOSS)	\$506,950	\$893,712	\$235,542	(\$279,214)	\$320,481	(\$509,683)	(\$363,593)	\$1,334,603	\$1,409,604	(\$526,074)
CASH INCOME (LOSS)	\$650,752	\$1,045,202	\$395,906	(\$96,028)	\$496,134	(\$337,361)	(\$189,721)	\$1,508,367	\$1,621,318	(\$309,765)

PIXLEY PUBLIC UTILITY DISTRICT

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$122,987	\$182,851	\$237,079	\$255,246	\$259,229	\$248,243	\$247,787	\$263,821	\$317,254	\$307,934
Water Services	\$5,496	\$18,377	\$14,608	\$5,745	\$0	\$0	\$0	\$11,030	\$6,785	\$278,353
Sewer Service Charges	\$67,391	\$114,975	\$161,434	\$162,442	\$164,428	\$166,345	\$166,051	\$242,985	\$322,255	\$394,251
Sewer Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,353	\$142,140	\$557,076
Other Sewer Services	\$6,772	\$22,870	\$46,847	\$18,225	\$23,625	\$31,969	\$18,150	\$12,173	\$11,564	\$0
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$202,646	\$339,073	\$459,968	\$441,658	\$447,282	\$446,557	\$431,988	\$540,362	\$799,998	\$1,537,614
Operating Expenses										
Water Source of Supply & Pumping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Admin and General	\$12,609	\$13,428	\$18,878	\$19,149	\$20,439	\$18,372	\$21,178	\$54,579	\$71,238	\$79,387
Water Transmission & Distribution	\$109,336	\$142,577	\$127,344	\$126,032	\$118,311	\$163,218	\$191,729	\$142,939	\$179,166	\$137,798
Water Depreciation & Amorization	\$23,067	\$23,067	\$24,341	\$22,572	\$22,572	\$23,348	\$24,219	\$21,761	\$18,116	\$15,890
Other Water Operating Expenses	\$13,944	\$19,188	\$25,048	\$24,869	\$31,640	\$33,254	\$31,956	\$39,575	\$41,916	\$46,412
Sewer Collection, Treatment, Disposal	\$125,315	\$99,725	\$124,000	\$106,374	\$115,736	\$138,983	\$132,499	\$157,736	\$159,432	\$185,036
Sewer Administration & General	\$29,916	\$21,468	\$43,032	\$22,729	\$49,289	\$68,014	\$47,681	\$52,523	\$80,536	\$74,968
Sewer Depreciation & Amorization	\$9,772	\$12,468	\$13,762	\$15,224	\$15,224	\$18,261	\$18,661	\$19,242	\$18,444	\$87,943
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$323,959	\$331,921	\$376,405	\$336,949	\$373,211	\$463,450	\$467,923	\$488,355	\$568,848	\$627,434
OPERATING INCOME (LOSS)	(\$121,313)	\$7,152	\$83,563	\$104,709	\$74,071	(\$16,893)	(\$35,935)	\$52,007	\$231,150	\$910,180
Non-Operating Revenues										
Interest Income	\$10,607	\$2,800	\$3,438	\$3,843	\$5,732	\$15,861	\$14,269	\$0	\$6,436	\$5,067
Rents, Leases and Franchises	\$5,930	\$25,818	\$6,665	\$2,700	\$2,700	\$2,700	\$2,700	\$0	\$138	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,421,865	\$854,901	\$145,099
State	\$0	\$0	\$118,701	\$119,725	\$0	\$176,652	\$123,288	\$642,909	\$1,218,430	\$0
Other Governmental Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,347	\$53,706	\$66,760
TOTAL NON-OPERATING REVENUES	\$16,537	\$28,618	\$128,804	\$126,268	\$8,432	\$195,213	\$140,257	\$2,146,121	\$2,133,611	\$216,926
Non-Operating Expenses										
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,771	\$126,411
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$36,882	\$0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$117,653	\$126,411
NON-OPERATING INCOME (LOSS)	\$16,537	\$28,618	\$128,804	\$126,268	\$8,432	\$195,213	\$140,257	\$2,146,114	\$2,015,958	\$90,515
NET INCOME (LOSS)	(\$104,776)	\$35,770	\$212,367	\$230,977	\$82,503	\$178,320	\$104,322	\$2,198,121	\$2,247,108	\$1,000,695
NET CASH (LOSS)	(\$71,937)	\$71,305	\$250,470	\$268,773	\$120,299	\$219,929	\$147,202	\$2,239,124	\$2,283,668	\$1,104,528

PONDERSOSA CSD	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$50,839	\$52,009	\$48,718	\$68,442	\$54,485	\$68,628	\$61,796	\$70,302	\$67,533	\$68,325
Water Services	\$0	\$3,203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sewer Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$50,839	\$55,212	\$48,718	\$68,442	\$54,485	\$68,628	\$61,796	\$70,302	\$67,533	\$68,325
Operating Expenses										
Water Source of Supply & Pumping	\$10,002	\$5,618	\$5,171	\$4,596	\$5,699	\$5,230	\$9,683	\$7,071	\$8,357	\$7,423
Water Treatment	\$831	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Admin and General	\$10,093	\$4,161	\$1,796	\$12,144	\$1,063	\$1,702	\$2,008	\$2,566	\$2,027	\$2,857
Water Transmission & Distribution	\$10,752	\$16,811	\$35,008	\$28,956	\$56,458	\$56,022	\$56,037	\$43,812	\$44,631	\$66,285
Water Depreciation & Amoritzation	\$0	\$10,442	\$10,683	\$10,711	\$11,419	\$11,453	\$11,485	\$10,634	\$10,757	\$10,618
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Administration & General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Depreciation & Amoritzation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$31,678	\$37,559	\$52,658	\$56,407	\$74,639	\$74,407	\$79,213	\$64,083	\$65,772	\$87,183
OPERATING INCOME (LOSS)	\$19,161	\$17,653	(\$3,940)	\$12,035	(\$20,154)	(\$5,779)	(\$17,417)	\$6,219	\$1,761	(\$18,858)
Non-Operating Revenues										
Interest Income	\$8,599	\$8,121	\$7,397	\$5,315	\$4,676	\$5,993	\$8,569	\$7,999	\$7,310	\$4,825
Rents, Leases and Franchises	\$400	\$550	\$0	\$900	\$0	\$1,374	\$0	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$155	\$156	\$142	\$146	\$146	\$81	\$148	\$155	\$159	\$151
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$279	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Governmental Agencies	\$1,273	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$64,085	\$63,378	\$63,329	\$63,503	\$64,053	\$65,232	\$67,430	\$70,240	\$74,984	\$76,072
TOTAL NON-OPERATING REVENUES	\$74,791	\$72,206	\$70,868	\$79,864	\$68,875	\$72,680	\$76,147	\$78,394	\$82,453	\$81,048
Non-Operating Expenses										
Interest Expense	\$2,843	\$5,961	\$4,872	\$2,360	\$4,736	\$163	\$1,637	\$1,301	\$1,221	\$225
Other Non-Operating Expense	\$35,202	\$40,043	\$72,255	\$63,576	\$80,557	\$64,356	\$67,590	\$80,141	\$66,064	\$99,998
TOTAL NON-OPERATING EXPENSES	\$38,045	\$46,004	\$77,127	\$66,936	\$85,293	\$64,519	\$69,227	\$81,442	\$67,285	\$100,223
NON-OPERATING INCOME (LOSS)	\$36,746	\$26,202	(\$6,259)	\$13,928	(\$16,418)	\$8,161	\$6,920	(\$3,048)	\$15,168	(\$19,175)
NET INCOME (LOSS)	\$55,907	\$43,855	(\$10,199)	\$25,963	(\$36,572)	\$2,382	(\$10,497)	\$3,171	\$16,929	(\$38,033)
NET CASH (LOSS)	\$55,907	\$54,297	\$484	\$36,674	(\$25,153)	\$13,835	\$988	\$13,805	\$27,686	(\$27,415)

POPLAR CSD	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$163,442	\$160,012	\$151,938	\$160,190	\$185,411	\$253,596	\$231,242	\$200,668	\$223,117	\$206,104
Water Services	\$1,000	\$136,389	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Service Charges	\$162,799	\$164,336	\$160,935	\$152,645	\$180,068	\$129,668	\$240,557	\$202,795	\$205,595	\$199,467
Sewer Connection Fees	\$1,000	\$125,579	\$500	\$0	\$0	\$0	\$0	\$0	\$9,080	\$0
Other Sewer Services	\$6,525	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$334,766	\$586,316	\$314,123	\$312,835	\$365,479	\$383,264	\$471,809	\$403,463	\$437,792	\$405,571
Operating Expenses										
Water Source of Supply & Pumping	\$41,521	\$50,103	\$51,424	\$41,855	\$42,232	\$67,549	\$58,033	\$41,546	\$40,810	\$65,147
Water Treatment	\$3,973	\$3,947	\$4,338	\$4,421	\$1,051	\$15,833	\$10,640	\$43,314	\$35,070	\$10,107
Water Admin and General	\$81,359	\$101,730	\$104,935	\$113,625	\$92,640	\$92,629	\$116,156	\$116,015	\$112,464	\$120,061
Water Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Depreciation & Amoritzation	\$24,284	\$24,284	\$24,284	\$24,284	\$24,284	\$27,744	\$28,728	\$33,150	\$17,077	\$34,186
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$30,103	\$61,619	\$54,288	\$51,446	\$46,731	\$69,108	\$58,279	\$83,889	\$44,263	\$20,932
Sewer Administration & General	\$85,153	\$85,040	\$74,938	\$57,981	\$53,989	\$65,467	\$93,850	\$87,446	\$86,758	\$99,236
Sewer Depreciation & Amoritzation	\$74,959	\$71,263	\$71,263	\$71,263	\$71,263	\$69,242	\$69,251	\$72,295	\$36,892	\$73,944
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$341,352	\$397,986	\$385,470	\$364,875	\$332,190	\$407,572	\$434,937	\$477,655	\$373,334	\$423,613
OPERATING INCOME (LOSS)	(\$6,586)	\$188,330	(\$71,347)	(\$52,040)	\$33,289	(\$24,308)	\$36,872	(\$74,192)	\$64,458	(\$18,042)
Non-Operating Revenues										
Interest Income	\$25,241	\$15,349	\$15,724	\$14,019	\$10,912	\$14,567	\$30,978	\$29,190	\$23,728	\$18,939
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$6,363	\$9,161
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,504	\$3,581	\$3,423	\$3,973	\$702	\$1,120	\$4,836	\$5,164	\$0	\$0
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0	\$0	\$0
Intergovernmental										
Federal	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$1,156	\$16,979	\$13,126	\$20,624	\$7,947	\$72	\$6,657	\$30	\$0	\$0
Other Governmental Agencies	\$0	\$0	\$0	\$0	\$1,415	\$1,684	\$2,340	\$0	\$0	\$0
Other Non-Operating Revenues	\$25,810	\$4,617	\$2,222	\$14,308	\$0	\$0	\$0	\$18,168	\$2,910	\$404
TOTAL NON-OPERATING REVENUES	\$55,711	\$40,559	\$34,495	\$52,924	\$20,976	\$17,443	\$44,814	\$52,572	\$33,001	\$28,504
Non-Operating Expenses										
Interest Expense	\$42,666	\$53,724	\$41,279	\$39,827	\$38,844	\$33,048	\$54,957	\$34,877	\$34,148	\$30,946
Other Non-Operating Expense	\$1,693	\$15,091	\$10,464	\$6,113	\$3,418	\$0	\$18,486	\$48,877	\$1,187	\$14,057
TOTAL NON-OPERATING EXPENSES	\$44,359	\$68,815	\$51,743	\$45,940	\$42,262	\$33,048	\$73,443	\$83,754	\$35,335	\$45,003
NON-OPERATING INCOME (LOSS)	\$11,352	(\$28,256)	(\$17,248)	\$6,984	(\$21,286)	(\$15,605)	(\$28,629)	(\$31,182)	(\$2,334)	(\$16,499)
NET INCOME (LOSS)	\$4,766	\$160,074	(\$88,595)	(\$45,056)	\$12,003	(\$39,913)	\$8,243	(\$105,374)	\$62,124	(\$34,541)
NET CASH (LOSS)	\$104,009	\$255,621	\$6,952	\$50,491	\$107,550	\$57,073	\$106,222	\$71	\$116,093	\$73,589

PORTER VISTA PUD (Sewer)	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Service Charges	\$299,568	\$303,891	\$303,948	\$306,311	\$307,252	\$310,992	\$305,670	\$317,959	\$313,749	\$325,509
Connection Fees	\$16,449	\$21,990	\$18,925	\$18,786	\$43,620	\$44,908	\$42,571	\$25,888	\$11,187	\$1,766
Service Type Assessment										
Other Services										
Sales										
TOTAL OPERATING REVENUE	\$316,017	\$325,881	\$322,873	\$325,097	\$350,872	\$355,900	\$348,241	\$343,847	\$324,936	\$327,275
Operating Expenses										
Sewage Collection										
Sewage Treatment	\$166,395	\$159,540	\$158,696	\$174,883	\$177,111	\$206,719	\$196,710	\$197,910	\$205,963	\$203,003
Sewage Disposal										
Solid Waste Disposal										
Administration and General	\$152,648	\$157,742	\$160,028	\$183,065	\$203,452	\$209,679	\$184,587	\$239,045	\$249,967	\$267,797
Depreciation and Amoritization	\$89,413	\$89,413	\$89,325	\$89,234	\$87,543	\$87,025	\$92,303	\$93,748	\$93,069	\$95,075
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$408,456	\$406,695	\$408,049	\$447,182	\$468,106	\$503,423	\$473,600	\$530,703	\$548,999	\$565,875
OPERATING INCOME (LOSS)	(\$92,439)	(\$80,814)	(\$85,176)	(\$122,085)	(\$117,234)	(\$147,523)	(\$125,359)	(\$186,856)	(\$224,063)	(\$238,600)
Non-Operating Revenues										
Interest Income	\$151,354	\$117,705	\$98,404	\$73,202	\$65,483	\$87,692	\$111,616	\$113,569	\$101,142	\$66,036
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$59,682	\$61,862	\$64,061	\$67,488	\$72,412	\$77,354	\$86,425	\$96,797	\$100,949	\$93,025
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties	\$4,465	\$1,055	\$26	\$66	\$68	\$89	\$20	\$5	\$38	\$179
Intergovernmental										
Federal										
State	\$1,426	\$1,405	\$1,357	\$1,301	\$1,275	\$1,200	\$1,162	\$1,233	\$1,207	\$1,232
Other Governmental Agencies										
Other Non-Operating Revenues	\$1,559	\$1,034	\$690		\$4,221		\$7,210	\$593		\$5,354
TOTAL NON-OPERATING REVENUES	\$218,486	\$183,061	\$164,538	\$142,057	\$143,459	\$166,335	\$206,433	\$212,197	\$203,336	\$165,826
Non-Operating Expenses										
Interest Expense	\$44,249	\$42,665	\$40,915	\$39,165	\$38,000	\$35,332	\$33,248	\$30,998	\$29,500	\$27,250
Other Non-Operating Expense					\$50,894	\$50,894			\$2,986	
TOTAL NON-OPERATING EXPENSES	\$44,249	\$42,665	\$40,915	\$39,165	\$88,894	\$86,226	\$33,248	\$30,998	\$32,486	\$27,250
NON-OPERATING INCOME (LOSS)	\$174,237	\$140,396	\$123,623	\$102,892	\$54,565	\$80,109	\$173,185	\$181,199	\$170,850	\$138,576
NET INCOME (LOSS)	\$81,798	\$59,582	\$38,447	(\$19,193)	(\$62,669)	(\$67,414)	\$47,826	(\$5,657)	(\$53,213)	(\$100,024)
CASH INCOME (LOSS)	\$171,211	\$148,995	\$127,772	\$70,041	\$24,874	\$19,611	\$140,129	\$88,091	\$39,856	(\$4,949)

PORTERVILLE IRRIGATION DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$217,104	\$210,643	\$201,699	\$192,900	\$267,566	\$322,428	\$267,430	\$190,535	\$313,445	\$308,350
Sales for Resale										
All Other Sales	\$597,940	\$504,356	\$522,167	\$818,579	\$279,379	\$1,114,945	\$1,034,466	\$273,688	\$687,769	\$565,085
Water Services	\$22,481	\$20,739	\$7,852	\$22,526	\$17,070	\$24,360	\$23,682	\$19,728	\$12,384	\$11,943
TOTAL OPERATING REVENUE	\$837,525	\$735,738	\$731,718	\$1,034,005	\$564,015	\$1,461,733	\$1,325,578	\$483,951	\$1,013,598	\$885,378
Operating Expenses										
Source of Supply	\$931,668	\$745,564	\$861,269	\$1,087,757	\$877,589	\$1,374,883	\$1,130,222	\$605,944	\$975,330	\$1,289,947
Pumping										
Water Treatment										
Administration and General	\$222,381	\$224,477	\$220,026	\$244,652	\$301,697	\$417,038	\$382,672	\$385,326	\$308,732	\$350,838
Customer Accounts										
Transmission and Distribution	\$169,087	\$155,799	\$140,866	\$163,549	\$160,393	\$151,757	\$168,397	\$183,837	\$195,458	\$195,192
Depreciation and Amortization	\$13,329	\$12,689	\$14,909	\$12,377	\$9,477	\$9,712	\$10,900	\$10,900	\$7,701	\$6,343
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$1,336,465	\$1,138,529	\$1,237,070	\$1,508,335	\$1,349,156	\$1,953,390	\$1,692,191	\$1,186,007	\$1,487,221	\$1,842,320
OPERATING INCOME (LOSS)	(\$498,940)	(\$402,791)	(\$505,352)	(\$474,330)	(\$785,141)	(\$491,657)	(\$366,613)	(\$702,056)	(\$473,623)	(\$956,942)
Non-Operating Revenues										
Interest Income	\$50,572	\$40,170	\$22,532	\$14,702	\$10,987	\$15,272	\$28,110	\$31,126	\$18,663	\$7,125
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments	\$489,913	\$476,997	\$469,609	\$469,101	\$470,610	\$473,560	\$473,955	\$464,002	\$466,491	\$466,669
Special Assessments										
Prior Year and Penalties								\$8,163	\$4,220	\$4,774
Intergovernmental										
Federal										
State										
Other Governmental Agencies										
Other Non-Operating Revenues	\$3,406	\$2,883	\$3,375			\$664	\$75,732	\$53,652	\$13,397	\$12,601
TOTAL NON-OPERATING REVENUES	\$543,891	\$520,050	\$495,516	\$483,803	\$481,597	\$489,496	\$577,797	\$556,943	\$502,771	\$491,169
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense	\$1,019	\$899	\$1,087	\$1,972	\$7,011			\$3,975	\$11,071	\$4,913
TOTAL NON-OPERATING EXPENSES	\$1,019	\$899	\$1,087	\$1,972	\$7,011	\$0	\$0	\$3,975	\$11,071	\$4,913
NON-OPERATING INCOME (LOSS)	\$542,872	\$519,151	\$494,429	\$481,831	\$474,586	\$489,496	\$577,797	\$552,968	\$491,700	\$486,256
NET INCOME (LOSS)	\$43,932	\$116,360	(\$10,923)	\$7,501	(\$310,555)	(\$2,161)	\$211,184	(\$149,088)	\$18,077	(\$470,686)
CASH INCOME (LOSS)	\$57,261	\$129,049	\$3,986	\$19,878	(\$301,078)	\$7,551	\$222,084	(\$138,188)	\$25,778	(\$464,343)

PORTERVILLE MEMORIAL DISTRICT

Revenues

Taxes and Assessments

Current Secured & Unsecured (1%)

Voter Approved Taxes

Property Assessments

Special Assessments

Prior Year and Penalties

Licenses, Permits and Franchises

Fines, Forfeits and Penalties

Revenue From Use of Money & Property

Interest Income

Rents, Concessions and Royalties

Intergovernmental

Federal

State

Other Governmental Agencies

Charges for Current Services

Self Insurance Contributions & Claim Adjustments

Other Revenues

TOTAL REVENUES

Expenditures

Salaries, Wages and Benefits

Services & Supplies

Self Insurance - Claims Paid

Debt Service

Retirement of Long-Term Debt

Interest Expense

Fixed Assets

Other Expenditures

TOTAL EXPENDITURES**REVENUES OVER (UNDER) EXPENDITURES**

	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$152,485	\$160,017	\$166,091	\$171,264	\$190,428	\$202,999	\$220,679	\$249,635	\$268,421	\$282,507	\$237,518
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$158	\$271		\$86					\$10	\$121	\$521
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$10,686	\$13,591	\$12,745	\$13,541	\$12,328	\$13,023	\$21,385	\$33,848	\$38,912	\$40,548	\$30,728
Rents, Concessions and Royalties	\$48,307	\$37,920	\$34,425	\$47,282	\$50,443	\$55,657	\$54,322	\$46,344	\$55,558	\$58,398	\$62,358
Intergovernmental											
Federal											
State	\$5,912	\$4,704	\$3,914	\$4,021	\$3,942	\$3,940	\$3,537	\$3,809	\$1,901	\$1,750	\$3,580
Other Governmental Agencies									\$389	\$443	\$532
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues		\$9,333	\$995	\$71	\$150		\$14,374	\$830		\$239	\$3,003
TOTAL REVENUES	\$217,548	\$225,836	\$218,170	\$236,265	\$257,291	\$275,619	\$314,297	\$334,466	\$365,191	\$384,006	\$338,240
Expenditures											
Salaries, Wages and Benefits	\$71,632	\$77,711	\$63,778	\$78,715	\$82,809	\$88,229	\$80,947	\$85,082	\$109,636	\$116,360	\$115,999
Services & Supplies	\$62,719	\$70,992	\$54,154	\$52,458	\$73,979	\$69,306	\$71,852	\$82,895	\$73,035	\$122,268	\$124,995
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$37,597	\$41,281	\$1,427	\$15,537	\$4,330	\$53,931	\$12,240	\$51,530	\$31,004	\$7,880	
Other Expenditures											
TOTAL EXPENDITURES	\$171,948	\$189,984	\$119,359	\$146,710	\$161,118	\$211,466	\$165,039	\$219,507	\$213,675	\$246,508	\$240,994
REVENUES OVER (UNDER) EXPENDITURES	\$45,600	\$35,852	\$98,811	\$89,555	\$96,173	\$64,153	\$149,258	\$114,959	\$151,516	\$137,498	\$97,246

PORTERVILLE PUBLIC CEMETERY DIST.	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$133,559		\$144,540	\$147,893	\$157,496	\$152,144	\$168,399	\$205,294	\$224,034	\$235,429	\$203,195
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$2,057		\$319	\$1,120	\$432	\$483	\$542	\$50	\$581	\$420	\$424
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$74,389		\$74,018	\$61,134	\$42,139	\$42,290	\$63,740	\$93,410	\$96,576	\$88,655	\$55,265
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$5,016		\$3,289	\$3,182	\$3,085	\$3,050	\$2,930	\$3,365	\$1,444	\$1,425	\$2,975
Other Governmental Agencies											\$28,919
Charges for Current Services	\$411,343		\$493,368	\$449,320	\$488,451	\$579,780	\$691,963	\$604,322	\$534,441	\$507,190	\$500,516
Self Insurance Contributions & Claim Adj.											
Other Revenues											\$4,357
TOTAL REVENUES	\$626,364	\$0	\$715,534	\$662,649	\$691,603	\$777,747	\$927,574	\$906,441	\$857,076	\$833,119	\$795,651
Expenditures											
Salaries, Wages and Benefits	\$283,354		\$310,368	\$326,108	\$340,794	\$333,125	\$382,973	\$413,517	\$437,615	\$471,920	\$442,787
Services & Supplies	\$132,913		\$182,622	\$192,910	\$257,013	\$264,201	\$257,029	\$242,768	\$249,180	\$239,623	\$189,794
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$804		\$51,895	\$7,802	\$162,610	\$57,523	\$83,933	\$134,784		\$279,575	\$63,479
Other Expenditures											
TOTAL EXPENDITURES	\$417,071	\$0	\$544,885	\$526,820	\$760,417	\$654,849	\$723,935	\$791,069	\$686,795	\$991,118	\$696,060
REVENUES OVER (UNDER) EXPENDITURES	\$209,293	\$0	\$170,649	\$135,829	(\$68,814)	\$122,898	\$203,639	\$115,372	\$170,281	(\$157,999)	\$99,591

RICHGROVE COMMUNITY SERVICES DIST.	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$131,076	\$133,709	\$136,139	\$190,472	\$184,156	\$200,664	\$137,608	\$113,933	\$95,284	\$162,050
Water Services	\$9,017	\$7,800	\$4,066	\$4,607	\$0	\$0	\$4,048	\$597	\$1,832	\$0
Sewer Service Charges	\$145,349	\$131,267	\$135,019	\$133,145	\$123,262	\$123,661	\$109,731	\$96,056	\$66,357	\$102,553
Sewer Connection Fees	\$5,250	\$4,500	\$750	\$0	\$0	\$0	\$0	\$750	\$0	\$0
Other Sewer Services	\$4,108	\$4,379	\$3,916	\$4,291	\$8,576	\$2,417	\$2,500	\$601	\$0	\$0
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$294,800	\$281,655	\$279,890	\$332,515	\$315,994	\$326,742	\$253,887	\$211,937	\$163,473	\$264,603
Operating Expenses										
Water Source of Supply & Pumping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Admin and General	\$183,185	\$141,591	\$146,734	\$147,269	\$182,742	\$209,624	\$133,424	\$154,095	\$244,219	\$153,094
Water Transmission & Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Depreciation & Amoritzation	\$51,637	\$51,617	\$51,343	\$49,698	\$50,973	\$52,455	\$52,600	\$0	\$0	\$0
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Administration & General	\$140,615	\$91,623	\$92,553	\$115,845	\$143,715	\$153,308	\$130,710	\$147,808	\$189,190	\$154,267
Sewer Depreciation & Amoritzation	\$28,590	\$28,569	\$27,809	\$25,847	\$26,724	\$28,074	\$28,000	\$0	\$0	\$0
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$404,027	\$313,400	\$318,439	\$338,659	\$404,154	\$443,461	\$344,734	\$301,903	\$433,409	\$307,361
OPERATING INCOME (LOSS)	(\$109,227)	(\$31,745)	(\$38,549)	(\$6,144)	(\$88,160)	(\$116,719)	(\$90,847)	(\$89,966)	(\$269,936)	(\$42,758)
Non-Operating Revenues										
Interest Income	\$14,486	\$8,448	\$4,985	\$3,871	\$5,970	\$9,768	\$11,589	\$4,370	\$811	\$0
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$600	\$7,000	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$44,666	\$45,210	\$38,010	\$9,105	\$0	\$9,464	\$12,109	\$11,220	\$0	\$0
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$976	\$0	\$1,763	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$376	\$397	\$282	\$552	\$320	\$0	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$217	\$804	\$205	\$0	\$176	\$144	\$74	\$0	\$0
Other Governmental Agencies	\$0	\$0	\$0	\$57,787	\$108,041	\$113,778	\$62,767	\$0	\$0	\$0
Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0	(\$11,686)	\$62,767	\$119,626	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$59,152	\$53,875	\$43,799	\$72,320	\$114,408	\$124,145	\$156,928	\$135,610	\$811	\$0
Non-Operating Expenses										
Interest Expense	\$30,483	\$31,266	\$29,984	\$16,671	\$32,104	\$46,165	\$46,000	\$0	\$0	\$0
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$2,574	\$0	\$33,351	\$59,558	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$30,483	\$31,266	\$29,984	\$16,671	\$34,678	\$46,165	\$79,351	\$59,558	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$28,669	\$22,609	\$13,815	\$55,649	\$79,730	\$77,980	\$77,577	\$76,052	\$811	\$0
NET INCOME (LOSS)	(\$80,558)	(\$9,136)	(\$24,734)	\$49,505	(\$8,430)	(\$38,739)	(\$13,270)	(\$13,914)	(\$269,125)	(\$42,758)
CASH INCOME (LOSS)	(\$331)	\$71,050	\$54,418	\$125,050	\$69,267	\$41,790	\$67,330	(\$13,914)	(\$269,125)	(\$42,758)

ST. JOHN'S WATER DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$97,839	\$54,875	\$27,417	\$149,541	\$114,261	\$127,038	\$107,408	\$102,402	\$115,668	\$286,750
Sales for Resale										
All Other Sales										
Water Services	\$15,416	\$15,219	\$15,793	\$15,795	\$16,103	\$14,861	\$10,871	\$12,866	\$14,166	
TOTAL OPERATING REVENUE	\$113,255	\$70,094	\$43,210	\$165,336	\$130,364	\$141,899	\$118,279	\$115,268	\$129,834	\$286,750
Operating Expenses										
Source of Supply	\$5,440								\$17,500	\$81,000
Pumping										
Water Treatment	\$5,431	\$9,693	\$12,976	\$16,066	\$11,634	\$16,406	\$7,566	\$18,216	\$15,871	\$15,558
Administration and General	\$18,149	\$24,202	\$23,592	\$31,807	\$26,507	\$42,394	\$35,955	\$29,704	\$26,767	\$26,957
Customer Accounts										
Transmission and Distribution	\$44,960	\$19,678	\$34,235	\$146,351	\$61,320	\$178,675	\$39,702	\$78,579	\$43,533	\$50,778
Depreciation and Amortization	\$2,244	\$2,153	\$2,111	\$1,771	\$1,432	\$1,326	\$1,326	\$1,326	\$1,668	\$1,976
Other Operating Expenses								\$94		\$29,519
TOTAL OPERATING EXPENSES	\$76,224	\$55,726	\$72,914	\$195,995	\$100,893	\$238,801	\$84,549	\$127,919	\$105,339	\$205,788
OPERATING INCOME (LOSS)	\$37,031	\$14,368	(\$29,704)	(\$30,659)	\$29,471	(\$96,902)	\$33,730	(\$12,651)	\$24,495	\$80,962
Non-Operating Revenues										
Interest Income	\$26,472	\$18,775	\$10,384	\$6,920	\$4,114	\$10,176	\$20,692	\$27,781	\$21,646	\$9,748
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties									\$107	
Intergovernmental										
Federal										
State										
Other Governmental Agencies										
Other Non-Operating Revenues	\$5,246	\$72	\$28,797	\$45,424	\$46,550	\$135,313	\$60,290	\$6,500		
TOTAL NON-OPERATING REVENUES	\$31,718	\$18,847	\$39,181	\$52,344	\$50,664	\$145,489	\$80,982	\$34,281	\$21,753	\$9,748
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense				\$28,797						
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$28,797	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$31,718	\$18,847	\$39,181	\$23,547	\$50,664	\$145,489	\$80,982	\$34,281	\$21,753	\$9,748
NET INCOME (LOSS)	\$68,749	\$33,215	\$9,477	(\$7,112)	\$80,135	\$48,587	\$114,712	\$21,630	\$46,248	\$90,710
CASH INCOME (LOSS)	\$70,993	\$35,368	\$11,588	(\$5,341)	\$81,567	\$49,913	\$116,038	\$22,956	\$47,916	\$92,686

SAUCELITO IRRIGATION DISTRICT

Operating Revenues

Water Sales

Residential

Business

Industrial

Irrigation

Sales for Resale

All Other Sales

Water Services

TOTAL OPERATING REVENUE

Operating Expenses

Source of Supply

Pumping

Water Treatment

Administration and General

Customer Accounts

Transmission and Distribution

Depreciation and Amortization

Other Operating Expenses

TOTAL OPERATING EXPENSES**OPERATING INCOME (LOSS)**

Non-Operating Revenues

Interest Income

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

TOTAL NON-OPERATING REVENUES

Non-Operating Expenses

Interest Expense

Other Non-Operating Expense

TOTAL NON-OPERATING EXPENSES**NON-OPERATING INCOME (LOSS)****NET INCOME (LOSS)**

CASH INCOME (LOSS)

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$1,851,872	\$1,572,526	\$1,471,980	\$1,696,852	\$1,493,918	\$2,299,223	\$2,343,316	\$1,386,928	\$1,519,392	\$2,021,441
Sales for Resale						\$141,636	\$175,000			
All Other Sales	\$3,062			\$5,400			\$7,846	\$2,605	\$1,807	
Water Services		\$27,679	\$195,244	\$196,373	\$193,844	\$234,592	\$194,194	\$194,320	\$196,802	\$204,782
TOTAL OPERATING REVENUE	\$1,854,934	\$1,600,205	\$1,667,224	\$1,898,625	\$1,687,762	\$2,675,451	\$2,720,356	\$1,583,853	\$1,718,001	\$2,226,223
Operating Expenses										
Source of Supply	\$1,410,247	\$1,165,335	\$1,279,917	\$1,412,734	\$1,519,033	\$1,752,257	\$1,484,233	\$1,442,700	\$1,123,483	\$1,764,420
Pumping	\$42,971	\$44,107	\$48,308	\$47,836	\$39,074	\$53,304	\$65,425	\$38,725	\$39,387	\$48,453
Water Treatment										
Administration and General	\$320,859	\$296,264	\$324,931	\$350,044	\$412,326	\$509,379	\$458,995	\$502,517	\$440,454	\$500,183
Customer Accounts										
Transmission and Distribution	\$117,636	\$134,762	\$128,657	\$128,652	\$144,629	\$170,021	\$182,536	\$172,647	\$208,188	\$186,269
Depreciation and Amortization	\$91,200	\$91,036	\$91,130	\$91,828	\$93,367	\$92,100	\$91,724	\$99,457	\$101,492	\$104,573
Other Operating Expenses							\$14,500	\$21,357	\$21,130	
TOTAL OPERATING EXPENSES	\$1,982,913	\$1,731,504	\$1,872,943	\$2,031,094	\$2,208,429	\$2,577,061	\$2,297,413	\$2,277,403	\$1,934,134	\$2,603,898
OPERATING INCOME (LOSS)	(\$127,979)	(\$131,299)	(\$205,719)	(\$132,469)	(\$520,667)	\$98,390	\$422,943	(\$693,550)	(\$216,133)	(\$377,675)
Non-Operating Revenues										
Interest Income	\$206,758	\$170,433	\$98,620	\$53,693	\$52,948	\$82,971	\$120,837	\$198,940	\$110,979	\$73,264
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments	\$97,593	\$97,153	\$97,074	\$97,070	\$97,072	\$96,978	\$96,978	\$97,010	\$97,256	\$96,606
Special Assessments										
Prior Year and Penalties		\$5,174	\$5,619	\$632	\$311	\$547	\$545	\$364	\$492	\$512
Intergovernmental										
Federal		\$20,254	\$20,000	\$24,949			\$34,800			
State					\$24,381				\$605	
Other Governmental Agencies										
Other Non-Operating Revenues	\$504	\$653	\$151	\$20,408	\$33,087	\$14,025	\$9,363	\$56,806		\$16,006
TOTAL NON-OPERATING REVENUES	\$304,855	\$293,667	\$221,464	\$196,752	\$207,799	\$194,521	\$262,523	\$353,120	\$209,332	\$186,388
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense	\$291	\$402	\$403	\$3,707		\$1,498	\$834	\$854	\$8,855	\$430
TOTAL NON-OPERATING EXPENSES	\$291	\$402	\$403	\$3,707	\$0	\$1,498	\$834	\$854	\$8,855	\$430
NON-OPERATING INCOME (LOSS)	\$304,564	\$293,265	\$221,061	\$193,045	\$207,799	\$193,023	\$261,689	\$352,266	\$200,477	\$185,958
NET INCOME (LOSS)	\$176,585	\$161,966	\$15,342	\$60,576	(\$312,868)	\$291,413	\$684,632	(\$341,284)	(\$15,656)	(\$191,717)
CASH INCOME (LOSS)	\$267,785	\$253,002	\$106,472	\$152,404	(\$219,501)	\$383,513	\$776,356	(\$241,827)	\$85,836	(\$87,144)

SEQUOIA MEMORIAL DISTRICT

Revenues

Taxes and Assessments

Current Secured & Unsecured (1%)

Voter Approved Taxes

Property Assessments

Special Assessments

Prior Year and Penalties

Licenses, Permits and Franchises

Fines, Forfeits and Penalties

Revenue From Use of Money & Property

Interest Income

Rents, Concessions and Royalties

Intergovernmental

Federal

State

Other Governmental Agencies

Charges for Current Services

Self Insurance Contributions & Claim Adjustments

Other Revenues

TOTAL REVENUES

Expenditures

Salaries, Wages and Benefits

Services & Supplies

Self Insurance - Claims Paid

Debt Service

Retirement of Long-Term Debt

Interest Expense

Fixed Assets

Other Expenditures

TOTAL EXPENDITURES**REVENUES OVER (UNDER) EXPENDITURES**

	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$11,472	\$12,080	\$12,228	\$12,264	\$13,292	\$14,034	\$15,863	\$17,359	\$19,239	\$20,613	\$18,616
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$12										
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$3,910	\$4,733	\$3,672	\$2,929	\$2,313	\$2,361	\$3,404	\$5,379	\$6,250	\$5,868	\$4,209
Rents, Concessions and Royalties	\$5,675	\$2,500	\$4,495	\$3,100	\$3,320	\$2,380	\$2,125	\$1,450	\$2,055	\$100	\$0
Intergovernmental											
Federal											
State	\$299	\$295	\$283	\$268	\$264	\$261	\$259	\$239	\$250	\$252	\$275
Other Governmental Agencies	\$35	\$44									
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues								\$15,857			
TOTAL REVENUES	\$21,403	\$19,652	\$20,678	\$18,561	\$19,189	\$19,036	\$21,651	\$40,284	\$27,794	\$26,833	\$23,100
Expenditures											
Salaries, Wages and Benefits											
Services & Supplies	\$10,055	\$14,353	\$27,368	\$7,583	\$11,945	\$15,510	\$13,252	\$14,890	\$10,063	\$21,775	\$28,185
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets											
Other Expenditures											
TOTAL EXPENDITURES	\$10,055	\$14,353	\$27,368	\$7,583	\$11,945	\$15,510	\$13,252	\$14,890	\$10,063	\$21,775	\$28,185
REVENUES OVER (UNDER) EXPENDITURES	\$11,348	\$5,299	(\$6,690)	\$10,978	\$7,244	\$3,526	\$8,399	\$25,394	\$17,731	\$5,058	(\$5,085)

SIERRA VIEW HEALTH CARE DIST.	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Daily Hospital Services	\$23,346,630	\$29,030,479	\$34,614,316	\$39,987,240	\$47,048,032	\$53,164,100	\$58,021,403	\$60,468,391	\$59,179,550	\$64,866,398
Ambulatory Services	\$8,608,903	\$12,442,749	\$15,489,175	\$21,577,263	\$30,180,522	\$31,827,058	\$42,331,201	\$46,668,219	\$52,120,077	\$54,797,906
Ancillary Services	\$121,688,773	\$160,421,182	\$194,047,198	\$238,801,230	\$273,431,922	\$314,545,848	\$350,917,979	\$364,037,229	\$395,009,562	\$434,880,533
Gross Patient Revenue	\$153,644,306	\$201,894,410	\$244,150,689	\$300,365,733	\$350,660,476	\$399,537,006	\$451,270,583	\$471,173,839	\$506,309,189	\$554,544,837
Deductions From Revenue										
Provisions for Bad Debts	\$5,106,436	\$10,316,891	\$7,324,522	\$10,959,606	\$13,651,143	\$15,581,791	\$12,238,329	\$18,346,676	\$18,175,028	\$23,845,352
Medicare Contractual Agreements	\$34,084,090	\$50,259,180	\$71,096,681	\$93,109,869	\$112,244,985	\$122,603,617	\$140,844,582	\$139,788,695	\$160,768,856	\$183,416,837
Medi-Cal Contractual Agreements	\$41,076,693	\$51,518,484	\$59,676,232	\$77,259,237	\$94,493,637	\$115,762,817	\$130,776,840	\$139,615,070	\$145,993,300	\$153,508,687
Other Contracutal Agreements	\$21,298,676	\$25,173,688	\$28,901,638	\$31,929,686	\$37,035,108	\$38,381,748	\$48,256,957	\$50,308,545	\$56,320,693	\$62,501,808
Other Deductions	\$394,586	\$802,493	\$1,586,979				\$6,057,755	\$5,227,059	\$6,182,089	\$6,912,064
Total Deductions From Revenue	\$101,960,481	\$138,070,736	\$168,586,052	\$213,258,398	\$257,424,873	\$292,329,973	\$338,174,463	\$353,286,045	\$387,439,966	\$430,184,748
Capitation Premium Revenue										
Medicare Capitation Premium Rev.	\$189,951									
Medi-Cal Capitation Premium Rev.										
Other Capitation Premium Revenue	\$1,153,186									
Total Capitation Premium Revenue	\$1,343,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Patient Revenues	\$53,026,962	\$63,823,674	\$75,564,637	\$87,107,335	\$93,235,603	\$107,207,033	\$113,096,120	\$117,887,794	\$118,869,223	\$124,360,089
Other Operating Revenues	\$429,217	\$312,511	\$421,390	\$960,187	\$870,688	\$1,075,776	\$1,063,006	\$1,262,252	\$1,286,856	\$1,661,403
Total Operating Revenues	\$53,456,179	\$64,136,185	\$75,986,027	\$88,067,522	\$94,106,291	\$108,282,809	\$114,159,126	\$119,150,046	\$120,156,079	\$126,021,492
Operating Expenses										
Daily Hospital Services	\$9,037,442	\$10,409,060	\$12,377,953	\$14,162,337	\$17,182,818	\$19,267,770	\$21,628,234	\$22,869,934	\$21,807,604	\$22,594,260
Ambulatory Services	\$3,735,189	\$4,236,678	\$5,090,077	\$7,110,502	\$7,744,373	\$8,224,137	\$10,519,269	\$11,491,884	\$11,898,120	\$12,216,252
Ancillary Services	\$18,479,996	\$19,177,904	\$24,273,568	\$28,244,706	\$30,499,240	\$33,705,182	\$38,859,324	\$41,587,010	\$42,587,305	\$45,135,372
Research Services										
Education Costs										
General Services	\$9,634,536	\$9,527,411	\$10,664,422	\$11,115,254	\$11,891,479	\$12,079,074	\$13,726,461	\$14,133,668	\$14,214,696	\$15,397,439
Fiscal Services	\$2,372,468	\$2,252,140	\$2,980,071	\$3,497,497	\$3,678,597	\$3,789,245	\$4,523,228	\$5,100,459	\$5,477,134	\$5,408,984
Administrative Services	\$4,871,054	\$5,546,935	\$7,120,218	\$8,128,024	\$9,353,670	\$9,904,510	\$10,443,658	\$10,422,177	\$11,318,831	\$12,515,685
Unassigned Costs	\$5,496,144	\$5,715,671	\$5,651,016	\$5,780,934	\$5,689,964	\$5,474,805	\$5,796,701	\$5,836,055	\$5,711,270	\$5,735,689
Purchased Inpatient Services										
Purchased Outpatient Services										
Total Operating Expenses	\$53,626,829	\$56,865,799	\$68,157,325	\$78,039,254	\$86,040,141	\$92,444,723	\$105,496,875	\$111,441,187	\$113,014,960	\$119,003,681
OPERATING INCOME (LOSS)	(\$170,650)	\$7,270,386	\$7,828,702	\$10,028,268	\$8,066,150	\$15,838,086	\$8,662,251	\$7,708,859	\$7,141,119	\$7,017,811
Non-Operating Revenues	\$3,658,508	\$3,670,852	\$3,762,684	\$1,015,374	\$6,574,641	\$786,556	\$7,386,111	\$8,350,671	\$3,633,445	\$11,313,736
Non-Operating Expenses	\$262,543	\$267,717	\$131,408	\$115,644	\$140,441	\$431,968	\$245,270	\$177,443	\$182,597	\$211,694
NON-OPERATING INCOME (LOSS)	\$3,395,965	\$3,403,135	\$3,631,276	\$899,730	\$6,434,200	\$354,588	\$7,140,841	\$8,173,228	\$3,450,848	\$11,102,042
NET INCOME (LOSS)	\$3,225,315	\$10,673,521	\$11,459,978	\$10,927,998	\$14,500,350	\$16,192,674	\$15,803,092	\$15,882,087	\$10,591,967	\$18,119,853

SOUTH TULARE MEMORIAL DISTRICT

	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$150,579	\$165,903	\$175,801	\$180,113	\$190,078	\$195,668	\$215,114	\$236,157	\$252,056	\$268,271	\$264,315
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$11,599	\$2,501	\$190	\$89	\$192	\$14	\$220	\$61	\$8	\$113	\$452
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$21,698	\$25,908	\$16,294	\$10,564	\$5,965	\$5,933	\$7,042	\$10,633	\$8,316	\$3,743	\$3,651
Rents, Concessions and Royalties	\$32,370	\$32,990	\$43,391	\$50,296	\$39,868	\$49,628	\$52,885	\$75,248	\$47,120	\$70,750	\$72,526
Intergovernmental											
Federal		\$5,079	\$44,682	\$98,781	\$42,000						
State		\$17,688	\$11,376	\$3,924	\$3,762	\$3,610	\$3,485	\$3,227	\$1,630	\$1,629	\$3,855
Other Governmental Agencies				\$9,935	\$445	\$28,953		\$15,370	\$17,886	\$20,898	\$20,906
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues				\$626	\$11,156	\$3,163	\$14,755		\$15,152	\$7,375	
TOTAL REVENUES	\$216,246	\$250,069	\$291,734	\$354,328	\$293,466	\$286,969	\$293,501	\$340,696	\$342,168	\$372,779	\$365,705
Expenditures											
Salaries, Wages and Benefits	\$63,211	\$67,401	\$67,301	\$82,793	\$86,591	\$87,754	\$132,331	\$91,558	\$90,843	\$84,953	\$83,616
Services & Supplies	\$75,910	\$74,042	\$88,710	\$86,847	\$109,059	\$185,331	\$126,203	\$155,848	\$187,427	\$149,492	\$165,986
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$32,251	\$123,177	\$225,921	\$259,688	\$99,424	\$7,642	\$164,754	\$124,602	\$143,453	\$117,764	\$10,396
Other Expenditures						\$611	\$195				
TOTAL EXPENDITURES	\$171,372	\$264,620	\$381,932	\$429,328	\$295,074	\$281,338	\$423,483	\$372,008	\$421,723	\$352,209	\$259,998
REVENUES OVER (UNDER) EXPENDITURES	\$44,874	(\$14,551)	(\$90,198)	(\$75,000)	(\$1,608)	\$5,631	(\$129,982)	\$100,776	(\$79,555)	\$20,570	\$105,707
Other Financing Sources								\$132,088			

SPRINGVILLE MEMORIAL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$32,757	\$33,690	\$35,268	\$36,657	\$38,920	\$41,762	\$47,704	\$54,932	\$58,938	\$62,585	\$56,348
Voter Approved Taxes											
Property Assessments									\$32,973	\$33,050	\$31,519
Special Assessments											
Prior Year and Penalties	\$33	\$53		\$17					\$2	\$26	\$119
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$8,635	\$9,236	\$8,590	\$8,378	\$11,765	\$11,034	\$11,054	\$14,773	\$16,567	\$16,946	\$14,042
Rents, Concessions and Royalties	\$5,539	\$6,364	\$4,460	\$6,175	\$4,775	\$6,160	\$5,880	\$6,599	\$8,527	\$7,217	\$7,702
Intergovernmental											
Federal											
State	\$880	\$885	\$780	\$771	\$764	\$750	\$755	\$721	\$375	\$374	\$811
Other Governmental Agencies											
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues	\$4,942	\$5,000	\$12,350	\$153,952	\$4,000	\$56,891	\$4,500	\$7,574		\$8,308	\$1,131
TOTAL REVENUES	\$52,786	\$55,228	\$61,448	\$205,950	\$60,224	\$116,597	\$69,893	\$84,599	\$117,382	\$128,506	\$111,672
Expenditures											
Salaries, Wages and Benefits	\$19,588	\$21,188	\$20,333	\$22,473	\$26,441	\$24,204	\$24,814	\$25,333	\$29,370	\$42,126	\$42,154
Services & Supplies	\$14,572	\$22,247	\$22,470	\$25,403	\$16,950	\$19,384	\$22,949	\$23,847	\$21,711	\$31,411	\$27,705
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$2,790			\$99,268	\$12,477		\$16,988				\$71,622
Other Expenditures											
TOTAL EXPENDITURES	\$36,950	\$43,435	\$42,803	\$147,144	\$55,868	\$43,588	\$64,751	\$49,180	\$51,081	\$73,537	\$141,481
REVENUES OVER (UNDER) EXPENDITURES	\$15,836	\$11,793	\$18,645	\$58,806	\$4,356	\$73,009	\$5,142	\$35,419	\$66,301	\$54,969	(\$29,809)

SPRINGVILLE PUBLIC UTILITY DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$142,810	\$143,143	\$141,396	\$161,302	\$167,029	\$252,060	\$246,722	\$246,800	\$244,152	\$271,624
Water Services	\$2,170	\$0	\$0	\$0	\$0	\$0	\$2,339	\$681	\$0	\$0
Sewer Service Charges	\$151,119	\$151,399	\$171,861	\$174,264	\$175,600	\$220,011	\$221,535	\$221,385	\$219,725	\$250,843
Sewer Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sewer Services	\$2,291	\$97	\$268	\$979	\$9,422	\$11,839	\$2,338	\$192	\$0	\$0
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$298,390	\$294,639	\$313,525	\$336,545	\$352,051	\$483,910	\$472,934	\$469,058	\$463,877	\$522,467
Operating Expenses										
Water Source of Supply & Pumping	\$7,042	\$7,326	\$8,161	\$8,492	\$6,719	\$4,231	\$5,952	\$6,370	\$7,509	\$9,345
Water Treatment	\$39,540	\$50,907	\$38,912	\$36,375	\$55,638	\$70,972	\$50,844	\$66,685	\$67,292	\$69,835
Water Admin and General	\$32,401	\$32,212	\$38,911	\$50,903	\$55,856	\$53,782	\$65,964	\$66,685	\$67,292	\$69,835
Water Transmission & Distribution	\$39,539	\$50,907	\$38,911	\$36,375	\$55,638	\$70,971	\$50,843	\$66,684	\$67,292	\$69,835
Water Depreciation & Amoritzation	\$87,657	\$88,830	\$88,961	\$91,220	\$76,580	\$59,672	\$59,539	\$59,000	\$57,510	\$46,027
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$99,330	\$115,622	\$109,139	\$113,513	\$111,498	\$109,155	\$129,089	\$126,120	\$137,979	\$140,320
Sewer Administration & General	\$30,884	\$31,076	\$38,985	\$52,051	\$54,499	\$59,782	\$64,911	\$63,060	\$68,990	\$70,160
Sewer Depreciation & Amoritzation	\$47,344	\$55,998	\$59,571	\$63,049	\$62,904	\$59,498	\$165,020	\$165,000	\$154,104	\$145,098
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$383,737	\$432,878	\$421,551	\$451,978	\$479,332	\$488,063	\$592,162	\$619,604	\$627,968	\$620,455
OPERATING INCOME (LOSS)	(\$85,347)	(\$138,239)	(\$108,026)	(\$115,433)	(\$127,281)	(\$4,153)	(\$119,228)	(\$150,546)	(\$164,091)	(\$97,988)
Non-Operating Revenues										
Interest Income	\$38,633	\$26,948	\$19,100	\$12,655	\$10,711	\$17,800	\$26,585	\$27,226	\$24,110	\$19,124
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$13,285	\$13,676	\$13,728	\$14,317	\$15,377	\$17,162	\$19,426	\$21,688	\$22,352	\$21,432
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$19	\$13	\$6	\$13	\$12	\$16	\$0	\$2	\$9	\$38
Intergovernmental										
Federal	\$0	\$141	\$136	\$0	\$241,227	\$0	\$0	\$0	\$0	\$0
State	\$281	\$25,142	\$136	\$257	\$254	\$922,626	\$252	\$264	\$256	\$272
Other Governmental Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$60	\$0	\$0	\$788	\$1,588
TOTAL NON-OPERATING REVENUES	\$52,218	\$65,920	\$33,106	\$27,242	\$267,581	\$957,664	\$46,263	\$49,180	\$47,515	\$42,454
Non-Operating Expenses										
Interest Expense	\$31,315	\$1,476	\$29,956	\$28,030	\$27,241	\$29,679	\$36,153	\$35,202	\$34,080	\$38,253
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$13,676	\$13,676	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$31,315	\$1,476	\$29,956	\$28,030	\$40,917	\$43,355	\$36,153	\$35,202	\$34,080	\$38,253
NON-OPERATING INCOME (LOSS)	\$20,903	\$64,444	\$3,150	(\$788)	\$226,664	\$914,309	\$10,110	\$13,978	\$13,435	\$4,201
NET INCOME (LOSS)	(\$64,444)	(\$73,795)	(\$104,876)	(\$116,221)	\$99,383	\$910,156	(\$109,118)	(\$136,568)	(\$150,656)	(\$93,787)
CASH INCOME (LOSS)	\$70,557	\$71,033	\$43,656	\$38,048	\$238,867	\$1,029,326	\$115,441	\$87,432	\$60,958	\$97,338

STONE CORRAL IRRIGATION DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial	\$706,839	\$883,510	\$554,855	\$794,582	\$853,055	\$778,524	\$749,981	\$1,047,562	\$762,447	\$775,825
Irrigation										
Sales for Resale										
All Other Sales										
Water Services	\$51,747	\$51,982	\$52,019	\$51,883	\$51,934	\$51,934	\$51,934	\$52,121	\$52,108	\$52,108
TOTAL OPERATING REVENUE	\$758,586	\$935,492	\$606,874	\$846,465	\$904,989	\$830,458	\$801,915	\$1,099,683	\$814,555	\$827,933
Operating Expenses										
Source of Supply	\$525,381	\$527,136	\$411,540	\$591,190	\$546,410	\$475,401	\$485,630	\$583,502	\$600,244	\$612,580
Pumping	\$39,526	\$49,132	\$46,146	\$46,769	\$42,765	\$43,179	\$43,298	\$45,511	\$52,508	\$51,131
Water Treatment										
Administration and General	\$203,459	\$179,869	\$191,272	\$227,069	\$281,833	\$353,731	\$292,900	\$309,561	\$251,552	\$272,134
Customer Accounts										
Transmission and Distribution	\$85,586	\$63,099	\$70,916	\$80,068	\$82,174	\$97,671	\$130,081	\$100,672	\$98,010	\$86,027
Depreciation and Amortization	\$132,134	\$126,219	\$125,545	\$122,361	\$123,998	\$125,865	\$126,979	\$110,026	\$89,423	\$94,620
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$986,086	\$945,455	\$845,419	\$1,067,457	\$1,077,180	\$1,095,847	\$1,078,888	\$1,149,272	\$1,091,737	\$1,116,492
OPERATING INCOME (LOSS)	(\$227,500)	(\$9,963)	(\$238,545)	(\$220,992)	(\$172,191)	(\$265,389)	(\$276,973)	(\$49,589)	(\$277,182)	(\$288,559)
Non-Operating Revenues										
Interest Income	\$24,462	\$24,872	\$15,769	\$10,714	\$8,422	\$14,633	\$19,207	\$22,027	\$11,866	\$10,223
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments	\$113,436	\$114,510	\$113,778	\$113,966	\$113,605	\$113,953	\$113,611	\$114,353	\$114,461	\$114,006
Special Assessments										
Prior Year and Penalties	\$6,237	\$6,525	\$4,493	\$2,797	\$1,392	\$2,994	\$2,091	\$3,151	\$4,098	\$5,319
Intergovernmental										
Federal										
State										
Other Governmental Agencies		\$772	\$1,552	\$50						
Other Non-Operating Revenues	\$4,912						\$49,128	\$48,285		
TOTAL NON-OPERATING REVENUES	\$149,047	\$146,679	\$135,592	\$127,527	\$123,419	\$131,580	\$184,037	\$187,816	\$130,425	\$129,548
Non-Operating Expenses										
Interest Expense	\$8,305	\$7,868	\$7,431	\$6,994	\$6,556	\$6,119	\$5,682	\$5,162	\$4,695	\$3,383
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$8,305	\$7,868	\$7,431	\$6,994	\$6,556	\$6,119	\$5,682	\$5,162	\$4,695	\$3,383
NON-OPERATING INCOME (LOSS)	\$140,742	\$138,811	\$128,161	\$120,533	\$116,863	\$125,461	\$178,355	\$182,654	\$125,730	\$126,165
NET INCOME (LOSS)	(\$86,758)	\$128,848	(\$110,384)	(\$100,459)	(\$55,328)	(\$139,928)	(\$98,618)	\$133,065	(\$151,452)	(\$162,394)
CASH INCOME (LOSS)	\$45,376	\$255,067	\$15,161	\$21,902	\$68,670	(\$14,063)	\$28,361	\$243,091	(\$62,029)	(\$67,774)

STRATHMORE FIRE PROTECTION DIST.	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$16,219	\$15,978	\$16,525	\$17,111	\$17,797	\$18,208	\$17,731	\$19,160	\$20,543	Data not reported to Controller	\$18,458
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$17	\$244	\$285	\$6	\$17	\$16	\$21	\$4	\$3		\$1,391
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$3,657	\$4,162	\$3,151	\$2,783	\$2,302	\$2,264	\$3,503	\$5,305	\$6,001		\$2,886
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$409	\$469	\$379	\$366	\$3,010	\$331	\$279	\$256	\$275		(\$1,600)
Other Governmental Agencies											
Charges for Current Services											
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$89	\$3,334				\$2,146		\$95	\$1,060		
TOTAL REVENUES	\$20,391	\$24,187	\$20,340	\$20,266	\$23,126	\$22,965	\$21,534	\$24,820	\$27,882	\$0	\$21,135
Expenditures											
Salaries, Wages and Benefits	\$2,620	\$2,640	\$2,620	\$2,640	\$2,640	\$2,640	\$2,640	\$2,580	\$2,876		\$2,579
Services & Supplies	\$9,789	\$9,716	\$9,745	\$4,969	\$7,458	\$4,658	\$5,892	\$4,707	\$7,544		\$12,637
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$8,627	\$4,374	\$4,574		\$7,286	\$815					\$55,117
Other Expenditures											
TOTAL EXPENDITURES	\$21,036	\$16,730	\$16,939	\$7,609	\$17,384	\$8,113	\$8,532	\$7,287	\$10,420	\$0	\$70,333
REVENUES OVER (UNDER) EXPENDITURES	(\$645)	\$7,457	\$3,401	\$12,657	\$5,742	\$14,852	\$13,002	\$17,533	\$17,462	\$0	(\$49,198)

STRATHMORE PUBLIC UTILITY DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$385,419	\$397,155	\$408,031	\$399,199	\$407,284	\$410,320	\$446,843	\$557,822	\$494,643	\$499,283
Water Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,178	\$16,151	\$20,519
Sewer Service Charges	\$121,183	\$124,309	\$122,868	\$122,852	\$123,353	\$130,829	\$199,490	\$200,495	\$195,447	\$199,317
Sewer Connection Fees	\$1,467	\$1,311	\$1,395	\$851	\$1,965	\$1,586	\$4,436	\$50,504	\$5,798	\$7,281
Other Sewer Services	\$4,248	\$4,261	\$4,611	\$4,425	\$4,275	\$5,258	\$9,172	\$10,754	\$14,915	\$8,422
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$512,317	\$527,036	\$536,905	\$527,327	\$536,877	\$547,993	\$659,941	\$820,753	\$726,954	\$734,822
Operating Expenses										
Water Source of Supply & Pumping	\$24,750	\$31,230	\$0	\$44,280	\$27,000	\$9,457	\$14,760	\$32,220	\$27,270	\$34,290
Water Treatment	\$76,390	\$91,936	\$103,036	\$120,526	\$124,461	\$137,134	\$145,811	\$131,027	\$158,988	\$160,408
Water Admin and General	\$36,004	\$34,820	\$37,208	\$76,288	\$92,518	\$96,540	\$112,294	\$132,669	\$155,826	\$98,267
Water Transmission & Distribution	\$135,581	\$131,872	\$145,968	\$58,883	\$64,324	\$83,648	\$73,591	\$65,625	\$51,388	\$56,975
Water Depreciation & Amoritzation	\$95,399	\$102,012	\$102,196	\$101,231	\$103,998	\$102,605	\$103,395	\$118,633	\$155,715	\$161,469
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$93,336	\$144,747	\$219,645	\$288,508	\$72,291	\$85,923	\$92,722	\$64,677	\$77,578	\$74,826
Sewer Administration & General	\$27,353	\$11,221	\$16,533	\$100,545	\$81,555	\$75,388	\$83,836	\$82,351	\$96,455	\$88,511
Sewer Depreciation & Amoritzation	\$10,813	\$24,769	\$19,213	\$18,946	\$19,147	\$20,340	\$17,989	\$17,529	\$16,082	\$17,525
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$499,626	\$572,607	\$643,799	\$809,207	\$585,294	\$611,035	\$644,398	\$644,731	\$739,302	\$692,271
OPERATING INCOME (LOSS)	\$12,691	(\$45,571)	(\$106,894)	(\$281,880)	(\$48,417)	(\$63,042)	\$15,543	\$176,022	(\$12,348)	\$42,551
Non-Operating Revenues										
Interest Income	\$34,281	\$20,763	\$10,351	\$8,154	\$5,599	\$5,356	\$8,012	\$12,766	\$6,958	\$2,739
Rents, Leases and Franchises	\$4,367	\$12,654	\$6,147	\$5,427	\$5,431	\$10,286	\$13,341	\$29,261	\$31,218	\$32,191
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$51,205	\$52,478	\$53,755	\$55,594	\$7,014	\$5,947	\$60,502	\$65,269	\$67,977	\$60,649
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$83	\$56	\$25	\$54	\$9	\$65	\$16	\$4	\$29	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$1,821	\$1,166	\$1,133	\$1,065	\$153	\$124,611	\$708,229	\$570,404	\$23,538	\$1,041
Other Governmental Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$23,780	\$0	\$0	\$0
Other Non-Operating Revenues	\$0	\$0	\$12,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$91,757	\$87,117	\$83,416	\$70,294	\$18,206	\$146,265	\$813,880	\$677,704	\$129,720	\$96,620
Non-Operating Expenses										
Interest Expense	\$49,275	\$48,407	\$46,735	\$45,436	\$43,973	\$42,472	\$54,780	\$47,344	\$46,091	\$36,534
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$49,275	\$48,407	\$46,735	\$45,436	\$43,973	\$42,472	\$54,780	\$47,344	\$46,091	\$36,534
NON-OPERATING INCOME (LOSS)	\$42,482	\$38,710	\$36,681	\$24,858	(\$25,767)	\$103,793	\$759,100	\$630,360	\$83,629	\$60,086
NET INCOME (LOSS)	\$55,173	(\$6,861)	(\$70,213)	(\$257,022)	(\$74,184)	\$40,751	\$774,643	\$806,382	\$71,281	\$102,637
CASH INCOME (LOSS)	\$161,385	\$119,920	\$51,196	(\$136,845)	\$48,961	\$163,696	\$896,027	\$942,544	\$243,078	\$281,631

SULTANA COMMUNITY SERVICES DIST.

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$51,729	\$49,156	\$54,601	\$56,088	\$57,190	\$57,550	\$57,998	\$55,760	\$56,656	\$64,507
Water Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Service Charges	\$53,141	\$55,245	\$72,980	\$84,223	\$84,369	\$84,425	\$85,087	\$82,263	\$83,582	\$91,488
Sewer Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sewer Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$104,870	\$104,401	\$127,581	\$140,311	\$141,559	\$141,975	\$143,085	\$138,023	\$140,238	\$155,995
Operating Expenses										
Water Source of Supply & Pumping	\$11,633	\$14,514	\$13,453	\$14,217	\$13,063	\$13,540	\$16,589	\$17,419	\$17,327	\$13,593
Water Treatment	\$9,383	\$12,474	\$8,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Admin and General	\$7,711	\$11,386	\$11,905	\$18,948	\$19,221	\$18,124	\$20,956	\$22,159	\$28,825	\$21,781
Water Transmission & Distribution	\$0	\$0	\$8,704	\$7,458	\$10,669	\$11,216	\$15,868	\$17,420	\$16,059	\$17,481
Water Depreciation & Amoritzation	\$22,411	\$22,411	\$23,420	\$23,420	\$23,420	\$23,420	\$23,420	\$23,420	\$23,420	\$23,420
Other Water Operating Expenses	\$18,494	\$9,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$35,336	\$51,082	\$55,277	\$42,160	\$64,800	\$55,765	\$60,090	\$63,580	\$87,424	\$36,351
Sewer Administration & General	\$7,368	\$13,218	\$12,491	\$13,488	\$19,976	\$14,506	\$16,562	\$15,068	\$16,286	\$21,780
Sewer Depreciation & Amoritzation	\$23,403	\$23,403	\$24,017	\$24,017	\$24,017	\$24,017	\$24,017	\$24,017	\$24,017	\$24,017
Other Sewer Operating Expenses	\$7,007	\$9,110	\$17,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$142,746	\$166,847	\$175,280	\$143,708	\$175,166	\$160,588	\$177,502	\$183,083	\$213,358	\$158,423
OPERATING INCOME (LOSS)	(\$37,876)	(\$62,446)	(\$47,699)	(\$3,397)	(\$33,607)	(\$18,613)	(\$34,417)	(\$45,060)	(\$73,120)	(\$2,428)
Non-Operating Revenues										
Interest Income	\$1,725	\$1,397	\$1,046	\$1,149	\$1,494	\$2,061	\$3,336	\$3,508	\$3,454	\$1,670
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$5,512	\$5,606	\$5,516	\$5,970	\$1,014	\$1,086	\$7,646	\$8,250	\$8,640	\$7,670
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$778	\$118	\$116	\$120	\$20	\$20	\$20	\$50	\$50	\$106
Other Governmental Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$0	\$16,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$8,015	\$23,636	\$6,678	\$7,239	\$2,528	\$3,167	\$11,002	\$11,808	\$12,144	\$9,446
Non-Operating Expenses										
Interest Expense	\$0	\$5,491	\$8,855	\$8,711	\$8,361	\$8,011	\$7,636	\$7,211	\$6,761	\$6,311
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$0	\$5,491	\$8,855	\$8,711	\$8,361	\$8,011	\$7,636	\$7,211	\$6,761	\$6,311
NON-OPERATING INCOME (LOSS)	\$8,015	\$18,145	(\$2,177)	(\$1,472)	(\$5,833)	(\$4,844)	\$3,366	\$4,597	\$5,383	\$3,135
NET INCOME (LOSS)	(\$29,861)	(\$44,301)	(\$49,876)	(\$4,869)	(\$39,440)	(\$23,457)	(\$31,051)	(\$40,463)	(\$67,737)	\$707
CASH INCOME (LOSS)	\$15,953	\$1,513	(\$2,439)	\$42,568	\$7,997	\$23,980	\$16,386	\$6,974	(\$20,300)	\$48,144

TEA POT DOME WATER DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$620,055	\$780,997	\$701,284	\$670,401	\$645,556	\$634,022	\$734,040	\$763,741	\$893,881	\$889,487
Sales for Resale										
All Other Sales		\$179,895	\$150,000	\$45,000	\$115,350	\$132,305	\$17,049			
Water Services										
TOTAL OPERATING REVENUE	\$620,055	\$960,892	\$851,284	\$715,401	\$760,906	\$766,327	\$751,089	\$763,741	\$893,881	\$889,487
Operating Expenses										
Source of Supply	\$322,677	\$376,673	\$370,296	\$332,813	\$448,373	\$457,715	\$392,761	\$327,442	\$433,248	\$478,143
Pumping	\$219,013	\$257,732	\$263,372	\$207,163	\$205,679	\$188,785	\$249,265	\$259,863	\$249,159	\$245,591
Water Treatment										
Administration and General	\$93,172	\$65,899	\$63,281	\$88,534	\$115,759	\$141,031	\$159,903	\$167,355	\$112,832	\$140,046
Customer Accounts										
Transmission and Distribution	\$123,366	\$155,648	\$130,217	\$135,354	\$148,299	\$155,337	\$161,213	\$168,046	\$183,201	\$181,108
Depreciation and Amortization	\$49,523	\$49,775	\$49,742	\$51,101	\$51,305	\$50,473	\$51,680	\$53,384	\$53,403	\$55,415
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$807,751	\$905,727	\$876,908	\$814,965	\$969,415	\$993,341	\$1,014,822	\$976,090	\$1,031,843	\$1,100,303
OPERATING INCOME (LOSS)	(\$187,696)	\$55,165	(\$25,624)	(\$99,564)	(\$208,509)	(\$227,014)	(\$263,733)	(\$212,349)	(\$137,962)	(\$210,816)
Non-Operating Revenues										
Interest Income	\$45,995	\$36,988	\$25,934	\$15,905	\$13,422	\$29,057	\$43,153	\$46,232	\$26,373	\$10,335
Rents, Leases and Franchises						\$6,000	\$6,000	\$6,000	\$6,600	\$6,600
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments	\$96,681	\$96,444	\$96,444	\$96,444	\$96,348	\$99,308	\$102,080	\$105,191	\$108,407	\$108,945
Special Assessments										
Prior Year and Penalties		\$378	\$64	\$301						
Intergovernmental										
Federal						\$24,965				
State										
Other Governmental Agencies										
Other Non-Operating Revenues	\$12,208	\$9,746	\$4,337	\$51,270	\$12,642	\$4,891	\$4,364	\$38,123	\$8,654	\$7,853
TOTAL NON-OPERATING REVENUES	\$154,884	\$143,556	\$126,779	\$163,920	\$122,412	\$164,221	\$155,597	\$195,546	\$150,034	\$133,733
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense	\$12,511	\$6,963	\$4,803	\$5,629				\$4,920		
TOTAL NON-OPERATING EXPENSES	\$12,511	\$6,963	\$4,803	\$5,629	\$0	\$0	\$0	\$4,920	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$142,373	\$136,593	\$121,976	\$158,291	\$122,412	\$164,221	\$155,597	\$190,626	\$150,034	\$133,733
NET INCOME (LOSS)	(\$45,323)	\$191,758	\$96,352	\$58,727	(\$86,097)	(\$62,793)	(\$108,136)	(\$21,723)	\$12,072	(\$77,083)
CASH INCOME (LOSS)	\$4,200	\$241,533	\$146,094	\$109,828	(\$34,792)	(\$12,320)	(\$56,456)	\$31,661	\$65,475	(\$21,668)

TERRA BELLA IRRIGATION DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential	\$333,040	\$261,406	\$307,679	\$398,813	\$452,253	\$401,575	\$427,012	\$470,091	\$483,658	\$500,945
Business										
Industrial										
Irrigation	\$1,621,689	\$1,711,750	\$1,879,350	\$1,915,264	\$2,184,727	\$1,895,502	\$2,062,055	\$2,422,733	\$2,387,517	\$2,585,685
Sales for Resale	\$503,568	\$460,780	\$414,000	\$860,674	\$576,075	\$767,665	\$699,783	\$37,485	\$624,470	\$781,680
All Other Sales							\$38,490	\$39,276	\$40,590	\$45,271
Water Services	\$1,118,340	\$820,486	\$784,037	\$728,692	\$758,685	\$765,213	\$960,739	\$1,415,130	\$925,432	\$900,484
TOTAL OPERATING REVENUE	\$3,576,637	\$3,254,422	\$3,385,066	\$3,903,443	\$3,971,740	\$3,829,955	\$4,188,079	\$4,384,715	\$4,461,667	\$4,814,065
Operating Expenses										
Source of Supply	\$1,284,626	\$1,330,171	\$1,363,362	\$1,474,500	\$1,451,681	\$1,634,197	\$1,476,686	\$1,134,949	\$1,651,055	\$1,957,134
Pumping	\$681,653	\$628,575	\$899,183	\$1,044,952	\$1,253,304	\$1,100,745	\$1,404,832	\$1,239,491	\$1,461,756	\$1,117,591
Water Treatment			\$81,038	\$67,024	\$78,120	\$64,419	\$56,486	\$55,497	\$91,526	\$70,915
Administration and General	\$383,194	\$429,413	\$443,727	\$486,524	\$536,367	\$655,027	\$605,629	\$712,744	\$676,876	\$707,321
Customer Accounts										
Transmission and Distribution	\$502,486	\$511,073	\$592,057	\$513,926	\$508,430	\$504,468	\$623,373	\$649,003	\$711,903	\$766,620
Depreciation and Amortization	\$319,342	\$286,134	\$288,920	\$296,584	\$304,600	\$308,230	\$316,618	\$307,021	\$318,764	\$330,899
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$3,171,301	\$3,185,366	\$3,668,287	\$3,883,510	\$4,132,502	\$4,267,086	\$4,483,624	\$4,098,705	\$4,911,880	\$4,950,480
OPERATING INCOME (LOSS)	\$405,336	\$69,056	(\$283,221)	\$19,933	(\$160,762)	(\$437,131)	(\$295,545)	\$286,010	(\$450,213)	(\$136,415)
Non-Operating Revenues										
Interest Income	\$250,961	\$210,599	\$103,061	\$94,242	\$75,660	\$137,005	\$224,476	\$248,326	\$136,860	\$45,905
Rents, Leases and Franchises	\$15,287	\$12,055	\$18,337	\$16,693	\$14,117	\$20,923	\$31,340	\$26,758	\$27,279	\$28,050
Taxes and Assessments										
Current Secured and Unsecured (1%)										
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties										
Intergovernmental										
Federal										
State				\$4,258						
Other Governmental Agencies		\$1,467,645	\$678,125	\$962,987	\$951,417	\$1,017,840	\$1,190,545	\$209,807	\$376,351	\$1,068,421
Other Non-Operating Revenues	\$11,655	\$7,862	\$6,547	\$46,071	\$21,913	\$23,614	\$45,901	\$48,314	\$112,124	
TOTAL NON-OPERATING REVENUES	\$277,903	\$1,698,161	\$806,070	\$1,124,251	\$1,063,107	\$1,199,382	\$1,492,262	\$533,205	\$652,614	\$1,142,376
Non-Operating Expenses										
Interest Expense	\$72,709	\$58,259	\$17,261	\$16,758		\$15,631	\$15,060	\$14,466	\$13,869	\$13,801
Other Non-Operating Expense		\$35,451	\$26,428	\$11,055		\$820,847	\$836,266	\$904,417	\$907,031	\$805,930
TOTAL NON-OPERATING EXPENSES	\$72,709	\$93,710	\$43,689	\$27,813	\$0	\$836,478	\$851,326	\$918,883	\$920,900	\$819,731
NON-OPERATING INCOME (LOSS)	\$205,194	\$1,604,451	\$762,381	\$1,096,438	\$1,063,107	\$362,904	\$640,936	(\$385,678)	(\$268,286)	\$322,645
NET INCOME (LOSS)	\$610,530	\$1,673,507	\$479,160	\$1,116,371	\$902,345	(\$74,227)	\$345,391	(\$99,668)	(\$718,499)	\$186,230
CASH INCOME (LOSS)	\$929,872	\$1,959,641	\$768,080	\$1,412,955	\$1,206,945	\$234,003	\$662,009	\$207,353	(\$399,735)	\$517,129

TERRA BELLA MEMORIAL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$39,682	\$40,619	\$40,607	\$40,607	\$42,551	\$44,103	\$47,626	\$51,863	\$55,561	\$58,096	\$52,654
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$41	\$65	\$44	\$16	\$42	\$35	(\$5)	(\$20)			
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$1,038	\$888	\$779	\$572	\$384	\$415	\$492	\$951	\$833	\$1,126	\$938
Rents, Concessions and Royalties	\$23,084	\$22,957	\$24,974	\$23,376	\$21,470	\$21,780	\$24,850	\$24,570	\$16,795	\$16,538	\$16,410
Intergovernmental											
Federal											
State	\$978	\$951	\$897	\$851	\$811	\$789	\$745	\$687	\$349	\$343	\$745
Other Governmental Agencies											
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues	\$97	\$120	\$5,003	\$288	\$6	\$35	\$49	\$103	\$4,318		\$23
TOTAL REVENUES	\$64,920	\$65,600	\$72,304	\$65,710	\$65,264	\$67,157	\$73,757	\$78,154	\$77,856	\$76,103	\$70,770
Expenditures											
Salaries, Wages and Benefits	\$23,196	\$21,875	\$27,185	\$25,861	\$29,146	\$30,173	\$28,851	\$30,109	\$31,396	\$21,752	\$28,428
Services & Supplies	\$39,639	\$44,609	\$40,212	\$39,896	\$35,899	\$32,584	\$30,919	\$37,777	\$45,441	\$38,242	\$44,687
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$5,599	\$3,165		\$1,769	\$2,628		\$10,767				
Other Expenditures											
TOTAL EXPENDITURES	\$68,434	\$69,649	\$67,397	\$67,526	\$67,673	\$62,757	\$70,537	\$67,886	\$76,837	\$59,994	\$73,115
REVENUES OVER (UNDER) EXPENDITURES	(\$3,514)	(\$4,049)	\$4,907	(\$1,816)	(\$2,409)	\$4,400	\$3,220	\$10,268	\$1,019	\$16,109	(\$2,345)

TERRA BELLA SMD (Sewer)	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Service Charges	\$139,815	\$129,828	\$139,070	\$136,457	\$141,155	\$139,432	\$139,991	\$140,054	\$153,864	\$142,346
Connection Fees	\$500	\$1,000	\$1,000	\$1,500	\$1,000	\$500	\$500	\$500		
Service Type Assessment										
Other Services										
Sales										
TOTAL OPERATING REVENUE	\$140,315	\$130,828	\$140,070	\$137,957	\$142,155	\$139,932	\$140,491	\$140,554	\$153,864	\$142,346
Operating Expenses										
Sewage Collection										
Sewage Treatment	\$52,677	\$44,367	\$69,009	\$103,994	\$52,637	\$72,476	\$94,751	\$66,607	\$81,696	\$72,724
Sewage Disposal										
Solid Waste Disposal										
Administration and General	\$44,082	\$48,880	\$38,007	\$44,001	\$54,060	\$51,280	\$30,053	\$36,184	\$33,621	\$37,394
Depreciation and Amoritization	\$77,705	\$77,705	\$77,705	\$77,795	\$77,705	\$70,085	\$70,067	\$69,883	\$69,481	\$56,193
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$174,464	\$170,952	\$184,721	\$225,790	\$184,402	\$193,841	\$194,871	\$172,674	\$184,798	\$166,311
OPERATING INCOME (LOSS)	(\$34,149)	(\$40,124)	(\$44,651)	(\$87,833)	(\$42,247)	(\$53,909)	(\$54,380)	(\$32,120)	(\$30,934)	(\$23,965)
Non-Operating Revenues										
Interest Income	\$36,508	\$30,410	\$23,851	\$17,567	\$15,452	\$21,110	\$27,407	\$29,675	\$28,846	\$19,914
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$19,543	\$20,500	\$22,147	\$23,318	\$6,074	\$8,415	\$28,388	\$30,428	\$31,124	\$31,554
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties										
Intergovernmental										
Federal										
State	\$399	\$445	\$459	\$441	\$419	\$407	\$374	\$379	\$373	\$411
Other Governmental Agencies	\$840	\$94	\$82			\$10	\$10			
Other Non-Operating Revenues										
TOTAL NON-OPERATING REVENUES	\$57,290	\$51,449	\$46,539	\$41,326	\$21,945	\$29,942	\$56,179	\$60,482	\$60,343	\$51,879
Non-Operating Expenses										
Interest Expense	\$42,750	\$42,300	\$41,850	\$41,288	\$40,612	\$39,938	\$39,263	\$38,588	\$38,285	\$37,230
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$42,750	\$42,300	\$41,850	\$41,288	\$40,612	\$39,938	\$39,263	\$38,588	\$38,285	\$37,230
NON-OPERATING INCOME (LOSS)	\$14,540	\$9,149	\$4,689	\$38	(\$18,667)	(\$9,996)	\$16,916	\$21,894	\$22,058	\$14,649
NET INCOME (LOSS)	(\$19,609)	(\$30,975)	(\$39,962)	(\$87,795)	(\$60,914)	(\$63,905)	(\$37,464)	(\$10,226)	(\$8,876)	(\$9,316)
CASH INCOME (LOSS)	\$58,096	\$46,730	\$37,743	(\$10,000)	\$16,791	\$6,180	\$32,603	\$59,657	\$60,605	\$46,877

TEVISTON CSD (Water)	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential	\$24,647	\$30,302	\$32,921	\$44,799	\$43,914	\$51,679	\$52,690	Information not submitted to Controller	\$63,574	\$88,068
Business	\$2,377	\$2,922	\$3,175	\$4,321	\$4,236	\$5,291	\$3,208			
Industrial										
Irrigation										
Sales for Resale										
All Other Sales										
Water Services									\$109	
TOTAL OPERATING REVENUE	\$27,024	\$33,224	\$36,096	\$49,120	\$48,150	\$56,970	\$55,898	\$0	\$63,683	\$88,068
Operating Expenses										
Source of Supply										
Pumping	\$8,497	\$11,471	\$12,760	\$8,281	\$8,437	\$10,554	\$11,649		\$17,099	\$11,646
Water Treatment										
Administration and General	\$10,296	\$13,513	\$9,684	\$23,392	\$24,874	\$32,169	\$33,280		\$20,476	\$57,781
Customer Accounts										
Transmission and Distribution	\$1,677	\$1,321	\$5,059	\$2,206	\$4,507	\$5,450			\$4,343	\$4,745
Depreciation and Amortization	\$19,628	\$19,628	\$19,627	\$19,514	\$16,731	\$16,731	\$16,731		\$16,700	\$16,930
Other Operating Expenses				\$2,263	\$1,713	\$1,149	\$40,271			
TOTAL OPERATING EXPENSES	\$40,098	\$45,933	\$47,130	\$55,656	\$56,262	\$66,053	\$101,931	\$0	\$58,618	\$91,102
OPERATING INCOME (LOSS)	(\$13,074)	(\$12,709)	(\$11,034)	(\$6,536)	(\$8,112)	(\$9,083)	(\$46,033)	\$0	\$5,065	(\$3,034)
Non-Operating Revenues										
Interest Income	\$169	\$118	\$135	\$89	\$70	\$125				\$19
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$343	\$243	\$219	\$215						\$225
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties										
Intergovernmental										
Federal										
State										\$1
Other Governmental Agencies										
Other Non-Operating Revenues										
TOTAL NON-OPERATING REVENUES	\$512	\$361	\$354	\$304	\$70	\$125	\$0	\$0	\$0	\$245
Non-Operating Expenses										
Interest Expense	\$6,051	\$6,126	\$6,053	\$6,103	\$5,881	\$5,806	\$5,227		\$3,178	\$6,914
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$6,051	\$6,126	\$6,053	\$6,103	\$5,881	\$5,806	\$5,227	\$0	\$3,178	\$6,914
NON-OPERATING INCOME (LOSS)	(\$5,539)	(\$5,765)	(\$5,699)	(\$5,799)	(\$5,811)	(\$5,681)	(\$5,227)	\$0	(\$3,178)	(\$6,669)
NET INCOME (LOSS)	(\$18,613)	(\$18,474)	(\$16,733)	(\$12,335)	(\$13,923)	(\$14,764)	(\$51,260)	\$0	\$1,887	(\$9,703)
CASH INCOME (LOSS)	\$1,015	\$1,154	\$2,894	\$7,179	\$2,808	\$1,967	(\$34,529)	\$0	\$18,587	\$7,227

THREE RIVERS CSD	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$31,531	\$36,897	\$35,146	\$39,014	\$52,410	\$54,211	\$51,398	\$48,021	\$42,235	\$44,680
Water Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,894	\$0	\$0
Sewer Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sewer Services	\$56,350	\$54,821	\$52,607	\$55,047	\$55,387	\$56,329	\$55,511	\$55,874	\$53,939	\$54,903
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$87,881	\$91,718	\$87,753	\$94,061	\$107,797	\$110,540	\$106,909	\$112,789	\$96,174	\$99,583
Operating Expenses										
Water Source of Supply & Pumping	\$9,155	\$11,449	\$11,847	\$10,573	\$9,741	\$10,616	\$13,661	\$13,041	\$13,504	\$13,571
Water Treatment	\$2,411	\$2,120	\$807	\$839	\$678	\$1,099	\$1,733	\$1,939	\$1,984	\$1,927
Water Admin and General	\$3,237	\$5,152	\$4,240	\$26,683	\$15,951	\$20,352	\$0	\$0	\$0	\$0
Water Transmission & Distribution	\$4,440	\$5,153	\$11,498	\$24,808	\$13,641	\$23,110	\$19,141	\$9,414	\$39,912	\$18,688
Water Depreciation & Amoritzation	\$5,225	\$5,225	\$4,887	\$4,887	\$7,165	\$7,165	\$7,165	\$7,165	\$7,165	\$7,165
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$9,317	\$10,830	\$7,577	\$11,981
Sewer Collection, Treatment, Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Administration & General	\$60,769	\$60,089	\$73,300	\$65,048	\$68,751	\$70,163	\$79,627	\$78,167	\$86,717	\$88,739
Sewer Depreciation & Amoritzation	\$1,598	\$1,384	\$931	\$1,082	\$1,082	\$982	\$2,393	\$3,536	\$4,709	\$4,774
Other Sewer Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$86,835	\$90,572	\$107,510	\$133,920	\$117,009	\$133,487	\$133,037	\$124,092	\$161,568	\$146,845
OPERATING INCOME (LOSS)	\$1,046	\$1,146	(\$19,757)	(\$39,859)	(\$9,212)	(\$22,947)	(\$26,128)	(\$11,303)	(\$65,394)	(\$47,262)
Non-Operating Revenues										
Interest Income	\$3,877	\$2,343	\$2,373	\$2,291	\$1,515	\$3,048	\$3,219	\$3,189	\$5,931	\$4,035
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$15,891	\$16,828	\$17,522	\$18,193	\$9,796	\$11,084	\$25,352	\$28,204	\$29,868	\$27,417
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196,288	\$100,044	\$103,463
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$325	\$387	\$403	\$403	\$370	\$359	\$54,642	\$13,410	\$366	\$381
Other Governmental Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,600
TOTAL NON-OPERATING REVENUES	\$20,732	\$19,558	\$20,298	\$20,887	\$11,681	\$14,491	\$83,213	\$241,091	\$136,209	\$155,896
Non-Operating Expenses										
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$20,732	\$19,558	\$20,298	\$20,887	\$11,681	\$14,491	\$83,213	\$241,091	\$136,209	\$155,896
NET INCOME (LOSS)	\$21,778	\$20,704	\$541	(\$18,972)	\$2,469	(\$8,456)	\$57,085	\$229,788	\$70,815	\$108,634
CASH INCOME (LOSS)	\$28,601	\$27,313	\$6,359	(\$13,003)	\$10,716	(\$309)	\$66,643	\$240,489	\$82,689	\$120,573

THREE RIVERS MEMORIAL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$26,297	\$27,193	\$28,492	\$29,584	\$31,482	\$33,797	\$37,653	\$42,153	\$46,712	\$50,474	\$43,884
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$28										
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$2,525	\$2,918	\$2,441	\$1,699	\$972	\$1,211	\$2,198	\$3,400	\$5,190	\$4,842	\$3,960
Rents, Concessions and Royalties	\$15,270	\$12,546	\$14,544	\$19,477	\$25,010	\$21,393	\$18,826	\$24,514	\$13,754	\$21,130	\$15,683
Intergovernmental											
Federal											
State	\$787	\$647	\$644	\$633	\$613	\$616	\$45,645	\$43,980	\$43,986	\$611	\$642
Other Governmental Agencies		\$214									
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues	\$171		\$757	\$200		\$5,710				\$44,406	\$41,364
TOTAL REVENUES	\$45,078	\$43,518	\$46,878	\$51,593	\$58,077	\$62,727	\$104,322	\$114,047	\$109,642	\$121,463	\$105,533
Expenditures											
Salaries, Wages and Benefits	\$7,926	\$8,722	\$13,407	\$14,559	\$13,405	\$10,777	\$9,392	\$13,452	\$14,520	\$17,409	\$15,492
Services & Supplies	\$27,293	\$37,813	\$33,092	\$49,782	\$42,498	\$34,159	\$95,265	\$47,865	\$76,612	\$82,293	\$91,670
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$2,350			\$2,313							
Other Expenditures											
TOTAL EXPENDITURES	\$37,569	\$46,535	\$46,499	\$66,654	\$55,903	\$44,936	\$104,657	\$61,317	\$91,132	\$99,702	\$107,162
REVENUES OVER (UNDER) EXPENDITURES	\$7,509	(\$3,017)	\$379	(\$15,061)	\$2,174	\$17,791	(\$335)	\$52,730	\$18,510	\$21,761	(\$1,629)

THREE RIVERS PUBLIC CEMETERY DIST.	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$3,329	\$3,161	\$3,600	\$3,737	\$3,997	\$3,916	\$4,403	\$5,229	\$5,857	\$6,188	\$5,546
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$4	\$4									
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$1,587	\$4,931	\$1,515	\$1,190	\$855	\$509	\$1,037	\$1,523	\$2,028	\$1,627	\$702
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$83	\$108	\$81	\$80	\$78	\$77	\$75	\$71	\$75	\$75	\$81
Other Governmental Agencies											
Charges for Current Services	\$7,216	\$10,839	\$8,739	\$250	\$4,552	\$9,360	\$8,265	\$25,850	\$11,460	\$11,930	\$13,480
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$272			\$2,300							
TOTAL REVENUES	\$12,491	\$19,043	\$13,935	\$7,557	\$9,482	\$13,862	\$13,780	\$32,673	\$19,420	\$19,820	\$19,809
Expenditures											
Salaries, Wages and Benefits											
Services & Supplies	\$13,436	\$13,652	\$12,310	\$8,789	\$8,628	\$13,576	\$15,953	\$17,536	\$23,022	\$23,604	\$16,848
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets										\$12,000	
Other Expenditures											
TOTAL EXPENDITURES	\$13,436	\$13,652	\$12,310	\$8,789	\$8,628	\$13,576	\$15,953	\$17,536	\$23,022	\$35,604	\$16,848
REVENUES OVER (UNDER) EXPENDITURES	(\$945)	\$5,391	\$1,625	(\$1,232)	\$854	\$286	(\$2,173)	\$15,137	(\$3,602)	(\$15,784)	\$2,961

TIPTON COMMUNITY SERVICES DIST.	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$242,266	\$261,426	\$211,295	\$272,293	\$235,579	\$247,094	\$319,971	\$320,701	\$297,379	\$295,788
Water Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Service Charges	\$65,703	\$65,622	\$67,573	\$67,521	\$67,904	\$81,184	\$116,416	\$125,489	\$136,695	\$137,578
Sewer Connection Fees	\$19,081	\$19,895	\$2,874	\$23,453	\$7,847	\$15,487	\$43,000	\$19,961	\$19,638	\$9,801
Other Sewer Services	\$7,010	\$3,999	\$3,972	\$1,552	\$3,306	\$3,825	\$5,206	\$5,446	\$11,266	\$3,470
Sewer Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING REVENUE	\$334,060	\$350,942	\$285,714	\$364,819	\$314,636	\$347,590	\$484,593	\$471,597	\$464,978	\$446,637
Operating Expenses										
Water Source of Supply & Pumping	\$56,459	\$79,074	\$69,212	\$68,600	\$82,389	\$81,325	\$88,772	\$80,250	\$82,539	\$93,452
Water Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Admin and General	\$35,503	\$44,984	\$40,288	\$48,625	\$44,200	\$57,022	\$54,253	\$49,383	\$43,004	\$47,739
Water Transmission & Distribution	\$16,131	\$22,592	\$19,775	\$19,600	\$23,540	\$23,235	\$25,363	\$22,928	\$23,582	\$26,700
Water Depreciation & Amoritzation	\$39,793	\$38,682	\$38,870	\$39,439	\$40,950	\$43,306	\$44,168	\$108,350	\$108,653	\$109,369
Other Water Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Collection, Treatment, Disposal	\$62,353	\$60,582	\$64,904	\$80,878	\$74,629	\$78,813	\$91,973	\$101,021	\$95,634	\$97,929
Sewer Administration & General	\$25,951	\$26,358	\$21,307	\$25,902	\$25,513	\$33,762	\$25,872	\$29,754	\$28,218	\$35,293
Sewer Depreciation & Amoritzation	\$18,906	\$19,489	\$0	\$19,538	\$20,049	\$22,075	\$21,418	\$17,507	\$14,670	\$14,982
Other Sewer Operating Expenses	\$0	\$0	\$19,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$255,096	\$291,761	\$273,747	\$302,582	\$311,270	\$339,538	\$351,819	\$409,193	\$396,300	\$425,464
OPERATING INCOME (LOSS)	\$78,964	\$59,181	\$11,967	\$62,237	\$3,366	\$8,052	\$132,774	\$62,404	\$68,678	\$21,173
Non-Operating Revenues										
Interest Income	\$74,864	\$49,791	\$33,612	\$19,237	\$25,391	\$35,655	\$49,561	\$48,593	\$31,234	\$13,664
Rents, Leases and Franchises	\$0	\$0	\$0	\$0	\$0	\$9,600	\$31,308	\$30,509	\$32,250	\$33,722
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$6,225	\$6,365	\$6,604	\$7,155	\$1,604	\$2,423	\$9,637	\$10,255	\$14,096	\$10,503
Voter Approved Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$9	\$6	\$101	\$7	\$6	\$8	\$1	\$1	\$5	\$23
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$514,681	\$319,192	\$0	\$0	\$0
State	\$224	\$112	\$134	\$130	\$134	\$131	\$125	\$125	\$163	\$154
Other Governmental Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$81,322	\$56,274	\$40,451	\$26,529	\$27,135	\$562,498	\$409,824	\$89,483	\$77,748	\$58,066
Non-Operating Expenses										
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$34,657	\$42,023	\$41,580	\$41,116	\$40,636
Other Non-Operating Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$34,657	\$42,023	\$41,580	\$41,116	\$40,636
NON-OPERATING INCOME (LOSS)	\$81,322	\$56,274	\$40,451	\$26,529	\$27,135	\$527,841	\$367,801	\$47,903	\$36,632	\$17,430
NET INCOME (LOSS)	\$160,286	\$115,455	\$52,418	\$88,766	\$30,501	\$535,893	\$500,575	\$110,307	\$105,310	\$38,603
CASH INCOME (LOSS)	\$218,985	\$173,626	\$91,288	\$147,743	\$91,500	\$601,274	\$566,161	\$236,164	\$228,633	\$162,954

TIPTON-PIXLEY PUBLIC CEMETERY DIST.	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$30,341	\$34,248	\$37,711	\$40,116	\$44,147	\$41,517	\$45,712	\$51,422	\$55,731	\$63,992	\$77,575
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$432	\$53		\$16	\$42	\$41	\$53	\$3,004	\$2,400	\$26	
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$7,038	\$8,277	\$6,677	\$6,017	\$4,454	\$3,879	\$5,503	\$7,663	\$9,689	\$8,647	\$2,661
Rents, Concessions and Royalties											
Intergovernmental											
Federal	\$322	\$71		\$239	\$682	\$64	\$99	\$92	\$88	\$109	
State	\$773	\$1,156	\$1,082	\$865	\$867	\$831	\$793	\$1,918	\$1,890	\$1,950	\$500
Other Governmental Agencies		\$145				\$519	\$650				
Charges for Current Services	\$41,296	\$47,925	\$51,614	\$37,466	\$71,911	\$63,379	\$53,834	\$72,284	\$50,114	\$53,205	\$35,200
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$7,388	\$5,758	\$3,515	\$1,442	\$6,329	\$8,236	\$3,894	\$992		\$4,945	
TOTAL REVENUES	\$87,590	\$97,633	\$100,599	\$86,161	\$128,432	\$118,466	\$110,538	\$137,375	\$119,912	\$132,874	\$115,936
Expenditures											
Salaries, Wages and Benefits	\$34,271	\$42,535	\$43,527	\$44,613	\$51,244	\$62,238	\$68,177	\$70,117	\$43,568	\$41,926	\$41,814
Services & Supplies	\$30,323	\$31,321	\$32,337	\$35,360	\$39,293	\$37,187	\$26,852	\$41,266	\$39,205	\$53,063	\$53,156
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$3,325	\$13,306		\$27,644	\$5,919	\$13,661		\$9,009	\$25,665	\$23,090	
Other Expenditures			\$1,500	\$1,500							
TOTAL EXPENDITURES	\$67,919	\$87,162	\$77,364	\$109,117	\$96,456	\$113,086	\$95,029	\$120,392	\$108,438	\$118,079	\$94,970
REVENUES OVER (UNDER) EXPENDITURES	\$19,671	\$10,471	\$23,235	(\$22,956)	\$31,976	\$5,380	\$15,509	\$16,983	\$11,474	\$14,795	\$20,966

TRACT 92 CSD (Water)	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential	\$17,886	\$16,161	\$16,344	\$17,018	\$17,262	\$17,900	\$17,556	\$18,096	\$22,812	\$22,692
Business										
Industrial										
Irrigation										
Sales for Resale										
All Other Sales										
Water Services										
TOTAL OPERATING REVENUE	\$17,886	\$16,161	\$16,344	\$17,018	\$17,262	\$17,900	\$17,556	\$18,096	\$22,812	\$22,692
Operating Expenses										
Source of Supply										
Pumping	\$4,800	\$5,864	\$8,052	\$6,250	\$4,990	\$4,830	\$6,552	\$6,416	\$6,652	\$7,228
Water Treatment				\$2,467	\$2,328	\$1,122	\$1,255	\$1,033	\$1,724	\$2,219
Administration and General	\$3,957	\$4,373	\$2,133	\$8,585	\$8,358	\$9,153	\$8,574	\$10,377	\$12,422	\$9,948
Customer Accounts										
Transmission and Distribution	\$3,954	\$4,077	\$5,275							\$3,341
Depreciation and Amortization	\$3,088	\$3,088	\$3,088	\$3,113	\$3,113	\$3,113	\$3,201	\$3,026	\$1,447	\$944
Other Operating Expenses		\$58								
TOTAL OPERATING EXPENSES	\$15,799	\$17,460	\$18,548	\$20,415	\$18,789	\$18,218	\$19,582	\$20,852	\$22,245	\$23,680
OPERATING INCOME (LOSS)	\$2,087	(\$1,299)	(\$2,204)	(\$3,397)	(\$1,527)	(\$318)	(\$2,026)	(\$2,756)	\$567	(\$988)
Non-Operating Revenues										
Interest Income	\$2,272	\$1,939	\$1,735	\$1,327	\$1,241	\$1,418	\$2,591	\$2,748	\$2,564	\$1,723
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										
TOTAL NON-OPERATING REVENUES	\$2,272	\$1,939	\$1,735	\$1,327	\$1,241	\$1,418	\$2,591	\$2,748	\$2,564	\$1,723
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$2,272	\$1,939	\$1,735	\$1,327	\$1,241	\$1,418	\$2,591	\$2,748	\$2,564	\$1,723
NET INCOME (LOSS)	\$4,359	\$640	(\$469)	(\$2,070)	(\$286)	\$1,100	\$565	(\$8)	\$3,131	\$735
CASH INCOME (LOSS)	\$7,447	\$3,728	\$2,619	\$1,043	\$2,827	\$4,213	\$3,766	\$3,018	\$4,578	\$1,679

TULARE COUNTY CITRUS PEST CONTROL	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)											
Voter Approved Taxes											
Property Assessments						\$115,540	\$118,062	\$119,458	\$122,922	\$496,055	\$558,204
Special Assessments											
Prior Year and Penalties											
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$55,368	\$52,470	\$36,116	\$25,342	\$16,701	\$13,724	\$18,499	\$26,671	\$27,486	\$13,909	\$10,030
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State											
Other Governmental Agencies								\$3,503			
Charges for Current Services											
Self Insurance Contributions & Claim Adj.											
Other Revenues											
TOTAL REVENUES	\$55,368	\$52,470	\$36,116	\$25,342	\$16,701	\$129,264	\$136,561	\$149,632	\$150,408	\$509,964	\$568,234
Expenditures											
Salaries, Wages and Benefits											
Services & Supplies	\$165,965	\$107,301	\$124,252	\$123,818	\$126,756	\$112,457	\$120,043	\$120,432	\$506,861	\$504,599	\$339,381
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets											
Other Expenditures											
TOTAL EXPENDITURES	\$165,965	\$107,301	\$124,252	\$123,818	\$126,756	\$112,457	\$120,043	\$120,432	\$506,861	\$504,599	\$339,381
REVENUES OVER (UNDER) EXPENDITURES	(\$110,597)	(\$54,831)	(\$88,136)	(\$98,476)	(\$110,055)	\$16,807	\$16,518	\$29,200	(\$356,453)	\$5,365	\$228,853

TULARE CO. FLOOD CONTROL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$289,459	\$302,356	\$314,025	\$321,349	\$342,083	\$335,679	\$376,229	\$467,593	\$525,039	\$540,138	\$501,364
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$292	\$469	\$326	\$151	\$330	\$341	\$414	\$115	\$66	\$240	\$981
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$36,942	\$57,581	\$48,977	\$40,692	\$26,172	\$25,636	\$40,230	\$66,834	\$84,713	\$91,504	\$70,380
Rents, Concessions and Royalties											
Intergovernmental											
Federal	\$300,000				\$16,466	\$19,017					
State	\$17,212	\$93,503	\$23,580	\$21,655	\$6,661	\$6,710	\$44,171	\$38,099	\$37,629	\$26,966	\$42,778
Other Governmental Agencies	\$9,558	\$54,758	\$440			\$1,000	\$1,050	\$1,000		\$4,000	\$6,791
Charges for Current Services											\$1,000
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$14,035	\$42,550									
TOTAL REVENUES	\$667,498	\$551,217	\$387,348	\$383,847	\$391,712	\$388,383	\$462,094	\$573,641	\$647,447	\$662,848	\$623,294
Expenditures											
Salaries, Wages and Benefits	\$2,000	\$2,000	\$2,258	\$2,100	\$1,925	\$2,075	\$2,050	\$975			
Services & Supplies	\$296,978	\$355,535	\$281,648	\$43,723	\$42,658	\$64,225	\$66,452	\$67,130	\$33,283	\$73,513	\$90,422
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets											
Other Expenditures	\$71,571			\$483,915	\$318,061	\$237,818	\$146,492	\$137,708	\$136,099	\$222,296	\$236,849
TOTAL EXPENDITURES	\$370,549	\$357,535	\$283,906	\$529,738	\$362,644	\$304,118	\$214,994	\$205,813	\$169,382	\$295,809	\$327,271
REVENUES OVER (UNDER) EXPENDITURES	\$296,949	\$193,682	\$103,442	(\$145,891)	\$29,068	\$84,265	\$247,100	\$367,828	\$478,065	\$367,039	\$296,023

TULARE COUNTY OLIVE PEST CONTROL D.	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)											
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties											
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties						FY 04/05 - first year					
Revenue From Use of Money & Property						no data for FY 07/08 & 08/09					
Interest Income							\$5	\$5			\$18
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State											
Other Governmental Agencies											
Charges for Current Services											
Self Insurance Contributions & Claim Adj.											
Other Revenues						\$45,208	\$107,776				\$2,308
TOTAL REVENUES	\$0	\$0	\$0	\$0	\$0	\$45,213	\$107,781	\$0	\$0	\$0	\$2,326
Expenditures											
Salaries, Wages and Benefits											
Services & Supplies						\$47,291	\$110,534	\$2,094			
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense							\$2,787				
Fixed Assets											
Other Expenditures											
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$47,291	\$113,321	\$2,094	\$0	\$0	\$0
REVENUES OVER (UNDER) EXPENDITURES	\$0	\$0	\$0	\$0	\$0	(\$2,078)	(\$5,540)	(\$2,094)	\$0	\$0	\$2,326

TULARE CO. RESOURCE CONS. DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$453	\$373	\$387	\$334	\$355	\$318	\$325	\$365	\$524	\$389	\$505
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties											
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$1,563	\$1,609	\$1,761	\$1,241	\$769	\$417	\$578	\$608	\$44	\$56	\$48
Rents, Concessions and Royalties											
Intergovernmental											
Federal	\$4,755	\$516						\$257,850	\$73,734		
State		\$198						\$101,584	\$219,866		(\$31)
Other Governmental Agencies								\$33,510			
Charges for Current Services									\$36,361		
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$50,088	\$29,351	\$72,509	\$3,092	\$19,885	\$820	\$188,457	\$300		\$643,049	\$574,476
TOTAL REVENUES	\$56,859	\$32,047	\$74,657	\$4,667	\$21,009	\$1,555	\$189,360	\$394,217	\$330,529	\$643,494	\$574,998
Expenditures											
Salaries, Wages and Benefits		\$730	\$885	\$250	\$350		\$19,611	\$33,673	\$28,798		
Services & Supplies	\$33,131	\$30,464	\$66,985	\$11,975	\$18,920	\$15,661	\$143,239	\$309,176	\$265,717	\$606,745	\$530,217
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets								\$59,494	\$9,159		
Other Expenditures											
TOTAL EXPENDITURES	\$33,131	\$31,194	\$67,870	\$12,225	\$19,270	\$15,661	\$162,850	\$402,343	\$303,674	\$606,745	\$530,217
REVENUES OVER (UNDER) EXPENDITURES	\$23,728	\$853	\$6,787	(\$7,558)	\$1,739	(\$14,106)	\$26,510	(\$8,126)	\$26,855	\$36,749	\$44,781

TULARE COUNTY WWD #1

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation										
Sales for Resale										
All Other Sales										
Water Services				\$39,575	\$39,815					
TOTAL OPERATING REVENUE	\$0	\$0	\$0	\$39,575	\$39,815	\$0	\$0	\$0	\$0	\$0
Operating Expenses										
Source of Supply										
Pumping										
Water Treatment										
Administration and General	\$20,075	\$17,860	\$44,189	\$97,597	\$50,029	\$101,878	\$69,254	\$39,243	\$103,172	\$39,784
Customer Accounts										
Transmission and Distribution										
Depreciation and Amortization	\$1,373	\$2,028		\$2,028		\$2,028				
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$21,448	\$19,888	\$44,189	\$99,625	\$50,029	\$103,906	\$69,254	\$39,243	\$103,172	\$39,784
OPERATING INCOME (LOSS)	(\$21,448)	(\$19,888)	(\$44,189)	(\$60,050)	(\$10,214)	(\$103,906)	(\$69,254)	(\$39,243)	(\$103,172)	(\$39,784)
Non-Operating Revenues										
Interest Income	\$938	\$1,253	\$1,853	\$2,119	\$2,636	\$3,343	\$4,011	\$4,724	\$2,709	\$1,541
Rents, Leases and Franchises										
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$3,774	\$3,845	\$4,037	\$4,249	\$8,277	\$816	\$5,411	\$6,031	\$6,837	\$5,399
Voter Approved Taxes										
Property Assessments						\$39,824	\$39,577	\$39,876	\$39,686	\$29,497
Special Assessments										
Prior Year and Penalties										\$298
Intergovernmental										
Federal										
State	\$79	\$77	\$76	\$41,412	\$11,335	\$47,044	\$24,662	\$72	\$39	\$77
Other Governmental Agencies										
Other Non-Operating Revenues	\$21,582	\$39,475	\$119,371	\$33,392	\$22,456			\$170		\$920
TOTAL NON-OPERATING REVENUES	\$26,373	\$44,650	\$125,337	\$81,172	\$44,704	\$91,027	\$73,661	\$50,873	\$49,271	\$37,732
Non-Operating Expenses										
Interest Expense										
Other Non-Operating Expense										
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NON-OPERATING INCOME (LOSS)	\$26,373	\$44,650	\$125,337	\$81,172	\$44,704	\$91,027	\$73,661	\$50,873	\$49,271	\$37,732
NET INCOME (LOSS)	\$4,925	\$24,762	\$81,148	\$21,122	\$34,490	(\$12,879)	\$4,407	\$11,630	(\$53,901)	(\$2,052)
CASH INCOME (LOSS)	\$6,298	\$26,790	\$81,148	\$23,150	\$34,490	(\$10,851)	\$4,407	\$11,630	(\$53,901)	(\$2,052)

TULARE HEALTH CARE DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Daily Hospital Services	\$12,070,868	\$14,785,275	\$15,413,873	\$17,494,201	\$19,620,183	\$21,520,933	\$24,016,199	\$30,584,612	\$44,886,792	\$48,321,546
Ambulatory Services	\$27,102,495	\$8,550,071	\$9,422,908	\$9,592,620	\$10,248,163	\$11,248,464	\$12,460,572	\$13,807,206	\$28,946,952	\$38,090,018
Ancillary Services	\$33,609,723	\$66,899,604	\$66,967,133	\$80,433,007	\$99,591,336	\$102,325,082	\$111,479,103	\$126,262,049	\$163,694,917	\$167,001,327
Gross Patient Revenue	\$72,783,086	\$90,234,950	\$91,803,914	\$107,519,828	\$129,459,682	\$135,094,479	\$147,955,874	\$170,653,867	\$237,528,661	\$253,412,891
Deductions From Revenue										
Provisions for Bad Debts	\$1,039,291	\$3,370,671	\$4,047,155	\$5,909,345	\$5,135,597	\$4,405,838	\$5,744,352	\$7,211,793	\$9,767,597	\$12,348,852
Medicare Contractual Agreements	\$15,151,383	\$18,940,645	\$16,943,634	\$18,852,560	\$26,836,339	\$27,151,731	\$29,421,833	\$33,998,869	\$50,040,318	\$51,339,086
Medi-Cal Contractual Agreements	\$10,580,085	\$15,703,437	\$16,146,300	\$22,154,890	\$25,472,460	\$29,440,228	\$32,893,251	\$38,975,881	\$62,416,724	\$74,312,355
Other Contracutal Agreements	\$11,942,102	\$9,396,141	\$7,789,745	\$7,288,331	\$16,544,416	\$16,916,061	\$21,027,495	\$25,460,353	\$39,798,258	\$38,580,969
Other Deductions	\$969,313	\$744,985	(\$1,721,252)	(\$1,418,667)	\$3,296,075	\$2,311,349	\$2,541,256	\$2,358,921	\$4,129,795	\$4,239,272
Total Deductions From Revenue	\$39,682,174	\$48,155,879	\$43,205,582	\$52,786,459	\$77,284,887	\$80,225,207	\$91,628,187	\$108,005,817	\$166,152,692	\$180,820,534
Capitation Premium Revenue										
Medicare Capitation Premium Revenue										
Medi-Cal Capitation Premium Revenue										
Other Capitation Premium Revenue										
Total Capitation Premium Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Patient Revenues	\$33,100,912	\$42,079,071	\$48,598,332	\$54,733,369	\$52,174,795	\$54,869,272	\$56,327,687	\$62,648,050	\$71,375,969	\$72,592,357
Other Operating Revenues	\$449,668	\$446,794	\$368,718	\$397,124	\$402,007	\$438,086	\$590,958	\$767,071	\$730,540	\$2,095,074
Total Operating Revenues	\$33,550,580	\$42,525,865	\$48,967,050	\$55,130,493	\$52,576,802	\$55,307,358	\$56,918,645	\$63,415,121	\$72,106,509	\$74,687,431
Operating Expenses										
Daily Hospital Services	\$4,628,500	\$6,325,388	\$8,072,688	\$9,984,777	\$11,751,346	\$13,102,199	\$12,319,725	\$13,465,311	\$12,540,284	\$11,684,949
Ambulatory Services	\$2,556,433	\$3,072,242	\$3,716,947	\$4,610,649	\$5,224,063	\$6,019,914	\$6,648,434	\$6,248,564	\$7,315,529	\$9,409,360
Ancillary Services	\$12,715,445	\$14,727,712	\$16,560,034	\$18,455,002	\$21,229,326	\$22,639,655	\$23,404,835	\$25,146,047	\$23,053,146	\$23,415,025
Research Services										
Education Costs										
General Services	\$4,977,306	\$4,571,823	\$4,819,650	\$4,949,325	\$5,799,057	\$6,533,672	\$6,786,584	\$7,157,922	\$6,346,533	\$7,430,846
Fiscal Services	\$1,677,895	\$1,890,121	\$1,949,973	\$2,066,634	\$2,415,449	\$3,576,583	\$2,371,934	\$2,388,160	\$2,281,966	\$2,665,943
Administrative Services	\$5,002,044	\$5,237,743	\$6,215,377	\$5,563,677	\$4,951,411	\$5,796,006	\$7,839,433	\$8,837,659	\$8,927,901	\$7,653,111
Unassigned Costs	\$3,679,204	\$7,299,815	\$7,191,300	\$9,140,296	\$1,752,315	\$1,262,398	\$1,440,073	\$2,974,409	\$12,169,678	\$10,593,107
Purchased Inpatient Services										
Purchased Outpatient Services										
Total Operating Expenses	\$35,236,827	\$43,124,844	\$48,525,969	\$54,770,360	\$53,122,967	\$58,930,427	\$60,811,018	\$66,218,072	\$72,635,037	\$72,852,341
OPERATING INCOME (LOSS)	(\$1,686,247)	(\$598,979)	\$441,081	\$360,133	(\$546,165)	(\$3,623,069)	(\$3,892,373)	(\$2,802,951)	(\$528,528)	\$1,835,090
Non-Operating Revenues	\$2,442,095	\$1,813,941	\$1,437,675	\$3,667,242	\$6,017,829	\$9,794,012	\$10,405,927	\$9,799,249	\$9,791,861	\$12,755,277
Non-Operating Expenses	\$0	\$81,873	\$98,683	\$1,551,054	\$3,458,899	\$5,622,388	\$6,017,884	\$5,213,736	\$3,930,229	\$3,909,597
NON-OPERATING INCOME (LOSS)	\$2,442,095	\$1,732,068	\$1,338,992	\$2,116,188	\$2,558,930	\$4,171,624	\$4,388,043	\$4,585,513	\$5,861,632	\$8,845,680
Extraordinary Items										(\$565,269)
NET INCOME (LOSS)	\$755,848	\$1,133,089	\$1,780,073	\$2,476,321	\$2,012,765	\$548,555	\$495,670	\$1,782,562	\$5,333,104	\$10,115,501

TULARE IRRIGATION DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential										
Business										
Industrial										
Irrigation	\$3,389,719	\$1,375,941	\$1,433,558	\$2,827,996	\$1,170,192	\$6,755,130	\$4,742,354	\$2,811,455	\$3,632,394	\$2,820,853
Sales for Resale										
All Other Sales		\$1,587,775								
Water Services	\$270,695	\$318,850	\$440,377	\$327,135	\$501,596	\$3,481,879	\$2,946,500	\$2,905,137	\$2,751,026	\$2,689,576
TOTAL OPERATING REVENUE	\$3,660,414	\$3,282,566	\$1,873,935	\$3,155,131	\$1,671,788	\$10,237,009	\$7,688,854	\$5,716,592	\$6,383,420	\$5,510,429
Operating Expenses										
Source of Supply	\$2,159,811	\$1,801,457	\$1,661,780	\$2,045,446	\$1,707,929	\$4,808,271	\$2,468,716	\$1,909,654	\$2,582,297	\$4,268,380
Pumping				\$10,982						
Water Treatment										
Administration and General	\$897,022	\$2,345,812	\$1,091,319	\$1,851,410	\$1,682,762	\$1,785,858	\$1,786,967	\$1,964,691	\$1,805,418	\$1,878,640
Customer Accounts										
Transmission and Distribution	\$1,157,796	\$920,288	\$954,866	\$753,889	\$668,830	\$747,789	\$894,487	\$666,747	\$926,941	\$842,895
Depreciation and Amortization	\$200,841	\$138,988	\$402,775	\$412,864	\$411,340	\$427,373	\$377,813	\$390,526	\$406,155	\$516,187
Other Operating Expenses	\$1,587,364	\$469,327	\$623,097	\$1,321,645	\$609,547	\$2,517,997	\$1,600,748	\$371,454	\$363,702	
TOTAL OPERATING EXPENSES	\$6,002,834	\$5,675,872	\$4,733,837	\$6,396,236	\$5,080,408	\$10,287,288	\$7,128,731	\$5,303,072	\$6,084,513	\$7,506,102
OPERATING INCOME (LOSS)	(\$2,342,420)	(\$2,393,306)	(\$2,859,902)	(\$3,241,105)	(\$3,408,620)	(\$50,279)	\$560,123	\$413,520	\$298,907	(\$1,995,673)
Non-Operating Revenues										
Interest Income	\$1,904,491	\$897,707	\$656,383	\$547,489	\$655,845	\$232,149	\$361,426	\$616,407	\$457,035	\$273,642
Rents, Leases and Franchises	\$1,800	\$4,339	\$12,339	\$16,925						
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$147,444	\$153,644	\$150,314	\$159,911	\$152,486	\$19,453	\$29,918	\$194,608	\$319,340	\$196,322
Voter Approved Taxes										
Property Assessments	\$2,150,899	\$2,678,070	\$2,175,187	\$2,152,253	\$2,079,496					
Special Assessments										
Prior Year and Penalties		\$5,146	\$18,117		\$25,426	\$29,580	\$27,128	\$13,332	\$11,091	\$5,746
Intergovernmental										
Federal							\$83,783	\$215,705	\$50,000	
State	\$3,626	\$3,452	\$1,671	\$2,650	\$3,177	\$3,075	\$2,655	\$2,616	\$1	\$2,688
Other Governmental Agencies										
Other Non-Operating Revenues	\$47,760	\$103,858	\$172,128	\$17,006	\$48,681	\$1,242,374	\$1,473,622	\$965,892	\$1,000,506	\$266,694
TOTAL NON-OPERATING REVENUES	\$4,256,020	\$3,846,216	\$3,186,139	\$2,896,234	\$2,965,111	\$1,526,631	\$1,978,532	\$2,008,560	\$1,837,973	\$745,092
Non-Operating Expenses										
Interest Expense	\$32,491	\$250,950	\$228,808	\$176,297	\$132,666	\$118,109	\$105,035	\$91,466	\$77,776	\$62,685
Other Non-Operating Expense					\$5,273	\$16,913				
TOTAL NON-OPERATING EXPENSES	\$32,491	\$250,950	\$228,808	\$176,297	\$137,939	\$135,022	\$105,035	\$91,466	\$77,776	\$62,685
NON-OPERATING INCOME (LOSS)	\$4,223,529	\$3,595,266	\$2,957,331	\$2,719,937	\$2,827,172	\$1,391,609	\$1,873,497	\$1,917,094	\$1,760,197	\$682,407
NET INCOME (LOSS)	\$1,881,109	\$1,201,960	\$97,429	(\$521,168)	(\$581,448)	\$1,341,330	\$2,433,620	\$2,330,614	\$2,059,104	(\$1,313,266)
CASH INCOME (LOSS)	\$2,081,950	\$1,340,948	\$500,204	(\$108,304)	(\$170,108)	\$1,768,703	\$2,811,433	\$2,721,140	\$2,465,259	(\$797,079)

TULARE MEMORIAL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$236,550	\$251,214	\$261,525	\$268,774	\$287,549	\$306,021	\$337,865	\$391,957	\$445,561	\$459,647	\$387,653
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$258	\$402	\$277	\$128	\$253	\$21	\$345	\$95	\$10	\$194	\$844
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$14,390	\$14,272	\$9,714	\$5,389	\$4,316	\$4,570	\$6,727	\$12,881	\$15,917	\$20,136	\$15,903
Rents, Concessions and Royalties	\$131,526	\$90,876	\$98,327	\$113,230	\$105,626	\$92,845	\$100,551	\$95,875	\$97,108	\$86,126	\$84,226
Intergovernmental											
Federal										\$39,600	
State	\$6,207	\$7,549	\$5,820	\$5,665	\$5,462	\$5,428	\$5,295	\$5,209	\$2,815	\$2,827	\$5,825
Other Governmental Agencies								\$16,549	\$8,205	\$1,374	
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues	\$5,656	\$103,478			\$388	\$106					\$26,270
TOTAL REVENUES	\$394,587	\$467,791	\$375,663	\$393,186	\$403,594	\$408,991	\$450,783	\$522,566	\$569,616	\$609,904	\$520,721
Expenditures											
Salaries, Wages and Benefits	\$158,987	\$179,879	\$191,197	\$209,181	\$213,024	\$215,810	\$209,474	\$196,229	\$192,427	\$235,491	\$253,552
Services & Supplies	\$161,195	\$178,316	\$162,708	\$150,656	\$166,155	\$180,775	\$144,862	\$162,834	\$155,081	\$203,876	\$168,136
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$40,771	\$152,942	\$114,428	\$22,479		\$9,168	\$36,037	\$53,816	\$104,026	\$52,063	\$50,335
Other Expenditures											
TOTAL EXPENDITURES	\$360,953	\$511,137	\$468,333	\$382,316	\$379,179	\$405,753	\$390,373	\$412,879	\$451,534	\$491,430	\$472,023
REVENUES OVER (UNDER) EXPENDITURES	\$33,634	(\$43,346)	(\$92,670)	\$10,870	\$24,415	\$3,238	\$60,410	\$109,687	\$125,582	\$118,754	\$48,698
Other Financing Sources									\$7,500	\$280	

TULARE MOSQUITO ABATEMENT DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$543,142	\$593,065	\$603,282	\$620,317	\$663,368	\$705,275	\$793,340	\$907,370	\$1,019,898	\$1,082,542	\$1,060,021
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$547	\$906	\$626	\$282	\$634	\$564	\$848	\$575	\$286	\$739	\$2,129
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$42,487	\$51,215	\$41,963	\$36,368	\$28,729	\$29,660	\$49,150	\$76,647	\$91,193	\$77,182	\$77,418
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$22,886	\$13,950	\$13,688	\$13,361	\$12,949	\$12,905	\$207,865	\$80,933	\$86,453	\$6,654	\$14,180
Other Governmental Agencies										\$5,659	\$7,283
Charges for Current Services	\$7,981	\$13,095	\$7,978	\$9,245	\$5,804	\$5,612	\$8,473	\$5,131	\$1,643	\$389	\$2,048
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$10,894	\$5,744	\$11,481	\$8,089	\$16,029	\$30,535	\$40,715	\$23,607	\$35,401	\$12,745	\$48,614
TOTAL REVENUES	\$627,937	\$677,975	\$679,018	\$687,662	\$727,513	\$784,551	\$1,100,391	\$1,094,263	\$1,234,874	\$1,185,910	\$1,211,693
Expenditures											
Salaries, Wages and Benefits	\$258,620	\$267,917	\$280,777	\$290,553	\$304,964	\$312,321	\$338,970	\$350,397	\$344,094	\$371,949	\$408,398
Services & Supplies	\$256,284	\$269,207	\$263,961	\$279,475	\$281,895	\$258,831	\$368,822	\$333,497	\$352,245	\$352,806	\$433,870
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$23,974	\$42,322	\$26,934	\$22,423	\$18,154	\$19,927	\$176,722	\$21,964	\$90,206	\$2,948	\$123,492
Other Expenditures											
TOTAL EXPENDITURES	\$538,878	\$579,446	\$571,672	\$592,451	\$605,013	\$591,079	\$884,514	\$705,858	\$786,545	\$727,703	\$965,760
REVENUES OVER (UNDER) EXPENDITURES	\$89,059	\$98,529	\$107,346	\$95,211	\$122,500	\$193,472	\$215,877	\$388,405	\$448,329	\$458,207	\$245,933

TULARE PUBLIC CEMETERY DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$60,216	\$68,282	\$66,849	\$68,748	\$72,700	\$70,693	\$79,390	\$99,950	\$111,379	\$121,473	\$112,981
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$65	\$103	\$72	\$33	\$72	\$74	\$88	(\$26)	\$2	\$50	\$217
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$43,506	\$45,116	\$39,870	\$40,210	\$29,423	\$31,501	\$35,476	\$64,942	\$67,259	\$67,078	\$54,134
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$2,655	\$1,553	\$1,516	\$1,462	\$1,403	\$1,391	\$1,362	\$1,334	\$5,558	\$1,116	\$7,820
Other Governmental Agencies								\$2,333			
Charges for Current Services	\$416,830	\$413,680	\$467,354	\$495,708	\$529,844	\$609,224	\$695,204	\$675,047	\$719,588	\$698,062	\$612,850
Self Insurance Contributions & Claim Adj.											
Other Revenues		\$5,290	\$7,287	\$7,030	\$12,237	\$8,506	\$9,760	\$7,525	\$7,350	\$7,455	\$7,835
TOTAL REVENUES	\$523,272	\$534,024	\$582,948	\$613,191	\$645,679	\$721,389	\$821,280	\$851,105	\$911,136	\$895,234	\$795,837
Expenditures											
Salaries, Wages and Benefits	\$294,418	\$306,910	\$320,891	\$357,310	\$347,124	\$368,925	\$372,787	\$345,521	\$387,224	\$407,019	\$394,756
Services & Supplies	\$151,166	\$139,442	\$196,845	\$188,832	\$229,969	\$243,950	\$228,253	\$223,440	\$300,941	\$306,322	\$313,348
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets	\$79,433	\$34,869			\$38,281	\$8,966	\$5,472	\$18,904		\$18,750	\$11,217
Other Expenditures			\$40,759	\$17,413							
TOTAL EXPENDITURES	\$525,017	\$481,221	\$558,495	\$563,555	\$615,374	\$621,841	\$606,512	\$587,865	\$688,165	\$732,091	\$719,321
REVENUES OVER (UNDER) EXPENDITURES	(\$1,745)	\$52,803	\$24,453	\$49,636	\$30,305	\$99,548	\$214,768	\$263,240	\$222,971	\$163,143	\$76,516

VANDALIA WATER DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales										
Residential	\$3,435	\$3,780	\$3,564	\$4,306		\$5,138	\$5,673	\$5,768	\$6,287	\$8,159
Business										
Industrial										
Irrigation	\$152,933	\$151,627	\$186,556	\$189,934	\$194,968	\$180,873	\$188,253	\$187,962	\$178,130	\$241,310
Sales for Resale										
All Other Sales				\$2,089						
Water Services	\$88,807	\$89,118	\$87,003	\$86,338	\$87,784	\$86,807	\$82,810	\$86,534	\$92,739	\$99,366
TOTAL OPERATING REVENUE	\$245,175	\$244,525	\$277,123	\$282,667	\$282,752	\$272,818	\$276,736	\$280,264	\$277,156	\$348,835
Operating Expenses										
Source of Supply	\$5,458	\$8,733	\$8,733	\$8,733	\$13,100	\$17,467				
Pumping	\$98,364	\$126,058	\$135,189	\$113,697	\$114,655	\$96,177	\$123,478	\$135,029	\$108,665	\$124,564
Water Treatment										
Administration and General	\$18,407	\$19,662	\$21,536	\$20,698	\$20,888	\$22,453	\$22,958	\$29,171	\$39,799	\$46,128
Customer Accounts										
Transmission and Distribution	\$99,929	\$102,631	\$107,076	\$131,569	\$151,583	\$163,548	\$155,858	\$182,432	\$248,640	\$206,053
Depreciation and Amortization	\$13,588	\$16,777	\$20,879	\$23,856	\$24,177	\$24,177	\$25,160	\$25,200	\$25,265	\$26,299
Other Operating Expenses										
TOTAL OPERATING EXPENSES	\$235,746	\$273,861	\$293,413	\$298,553	\$324,403	\$323,822	\$327,454	\$371,832	\$422,369	\$403,044
OPERATING INCOME (LOSS)	\$9,429	(\$29,336)	(\$16,290)	(\$15,886)	(\$41,651)	(\$51,004)	(\$50,718)	(\$91,568)	(\$145,213)	(\$54,209)
Non-Operating Revenues										
Interest Income	\$22,771	\$18,959	\$8,289	\$7,697	\$7,161	\$9,669	\$17,887	\$15,536	\$10,030	\$4,247
Rents, Leases and Franchises	\$4,980		\$4,000	\$4,000	\$4,500	\$4,000	\$4,200	\$4,100	\$4,200	\$4,000
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$12,225	\$15,824	\$11,078	\$11,434	\$9,461	\$365	\$322	\$370	\$368	\$367
Voter Approved Taxes										
Property Assessments	\$372	\$369	\$367	\$371						
Special Assessments										
Prior Year and Penalties					\$369	\$2		\$1	\$1	\$2
Intergovernmental										
Federal										
State		\$265	\$248	\$227	\$319	\$133	\$7,409	\$13,526	\$14,918	\$13,671
Other Governmental Agencies										
Other Non-Operating Revenues	\$23,483	\$21,218	\$21,269	\$18,920	\$26,774	\$16,307	\$33,688	\$15,998	\$10,950	\$16,047
TOTAL NON-OPERATING REVENUES	\$63,831	\$56,635	\$45,251	\$42,649	\$48,584	\$30,476	\$63,506	\$49,531	\$40,467	\$38,334
Non-Operating Expenses										
Interest Expense										\$420
Other Non-Operating Expense										\$420
TOTAL NON-OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$420
NON-OPERATING INCOME (LOSS)	\$63,831	\$56,635	\$45,251	\$42,649	\$48,584	\$30,476	\$63,506	\$49,531	\$40,467	\$37,914
NET INCOME (LOSS)	\$73,260	\$27,299	\$28,961	\$26,763	\$6,933	(\$20,528)	\$12,788	(\$42,037)	(\$104,746)	(\$16,295)
CASH INCOME (LOSS)	\$86,848	\$44,076	\$49,840	\$50,619	\$31,110	\$3,649	\$37,948	(\$16,837)	(\$79,481)	\$10,004

VISALIA MEMORIAL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$67,338	\$70,693	\$74,190	\$77,763	\$84,158	\$93,025	\$106,587	\$126,885	\$147,084	\$152,162	\$124,010
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$73	\$119	\$81	\$36	\$85	\$89	\$111	\$31	\$5	\$60	\$196
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$28,306	\$32,747	\$24,202	\$20,312	\$15,108	\$13,872	\$19,186	\$27,779	\$29,258	\$27,467	\$16,100
Rents, Concessions and Royalties	\$31,851	\$31,470	\$28,186	\$34,279	\$29,201	\$34,428	\$38,659	\$38,566	\$34,837	\$34,076	\$34,916
Intergovernmental											
Federal											
State	\$2,116	\$1,751	\$1,740	\$1,719	\$1,692	\$1,743	\$1,755	\$1,765	\$1,934	\$1,903	\$1,878
Other Governmental Agencies				\$6,420	\$7,655	\$7,198	\$7,823	\$11,218	\$11,852	\$11,786	\$14,857
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues	\$9,834	\$7,577	\$9,223	\$1,741	\$1,569	\$1,580	\$2,669	\$35,967	\$2,972	\$3,157	\$1,575
TOTAL REVENUES	\$139,518	\$144,357	\$137,622	\$142,270	\$139,468	\$151,935	\$176,790	\$242,211	\$227,942	\$230,611	\$193,532
Expenditures											
Salaries, Wages and Benefits	\$41,006	\$47,186	\$57,414	\$58,393	\$61,109	\$63,878	\$67,816	\$74,279	\$90,070	\$84,759	\$90,752
Services & Supplies	\$61,111	\$85,449	\$55,925	\$53,564	\$88,687	\$54,918	\$74,646	\$73,102	\$112,621	\$121,465	\$175,626
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets					\$5,800	\$9,351	\$22,340	\$29,880	\$15,019		\$169,824
Other Expenditures											
TOTAL EXPENDITURES	\$102,117	\$132,635	\$113,339	\$111,957	\$155,596	\$128,147	\$164,802	\$177,261	\$217,710	\$206,224	\$436,202
REVENUES OVER (UNDER) EXPENDITURES	\$37,401	\$11,722	\$24,283	\$30,313	(\$16,128)	\$23,788	\$11,988	\$64,950	\$10,232	\$24,387	(\$242,670)

VISALIA PUBLIC CEMETERY DISTRICT	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues										
Taxes and Assessments										
Current Secured & Unsecured (1%)	\$53,697	\$55,870	\$58,193	\$62,529	\$62,318	\$76,664	\$97,123	\$112,261	\$115,975	\$95,706
Voter Approved Taxes										
Property Assessments										
Special Assessments										
Prior Year and Penalties	\$2,738	\$60	\$2,464	\$3,210	\$4,233	\$80	\$14	\$15	\$42	\$196
Licenses, Permits and Franchises										
Fines, Forfeits and Penalties										
Revenue From Use of Money & Property										
Interest Income	\$178,481	\$149,694	\$120,207	\$94,259	\$201,037	\$258,557	\$425,435	\$351,387	\$257,361	\$168,528
Rents, Concessions and Royalties	\$27,720	\$50,911	\$60,885	\$55,277	\$56,307	\$58,386	\$62,711	\$48,131	\$65,656	\$80,444
Intergovernmental										
Federal										
State	\$1,332	\$3,426	\$1,296	\$1,276	\$1,310	\$1,282	\$1,311	\$715	\$703	\$2,097
Other Governmental Agencies										
Charges for Current Services	\$808,278	\$718,883	\$846,589	\$713,640	\$786,395	\$730,051	\$821,649	\$725,539	\$699,101	\$670,946
Self Insurance Contributions & Claim Adj.										
Other Revenues	\$104,381	\$107,412	\$91,940	\$76,056	\$5,206,500	\$23,715	\$34,317	\$22,839	\$17,342	\$11,936
TOTAL REVENUES	\$1,176,627	\$1,086,256	\$1,181,574	\$1,006,247	\$6,318,100	\$1,148,735	\$1,442,560	\$1,260,887	\$1,156,180	\$1,029,853
Expenditures										
Salaries, Wages and Benefits	\$345,241	\$392,094	\$414,002	\$413,229	\$462,324	\$499,657	\$562,477	\$610,186	\$497,998	\$427,467
Services & Supplies	\$208,681	\$216,965	\$242,244	\$235,816	\$282,908	\$287,398	\$401,544	\$426,942	\$733,525	\$696,542
Self Insurance - Claims Paid										
Debt Service										
Retirement of Long-Term Debt										
Interest Expense										
Fixed Assets	\$232,634	\$603,712	\$309,052	\$236,616	\$386,413	\$236,146	\$555,548	\$2,911,734	\$635,674	\$1,220,488
Other Expenditures		\$52			\$307		\$165	\$163	\$2,851	\$13,757
TOTAL EXPENDITURES	\$786,556	\$1,212,823	\$965,298	\$885,661	\$1,131,952	\$1,023,201	\$1,519,734	\$3,949,025	\$1,870,048	\$2,358,254
REVENUES OVER (UNDER) EXPENDITURES	\$390,071	(\$126,567)	\$216,276	\$120,586	\$5,186,148	\$125,534	(\$77,174)	(\$2,688,138)	(\$713,868)	(\$1,328,401)

WOODLAKE FIRE PROTECTION DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$42,270	\$45,114	\$46,288	\$46,318	\$47,331	\$49,226	\$50,701	\$53,293	\$55,868	\$57,599	\$50,468
Voter Approved Taxes											
Property Assessments				\$127,769	\$130,086	\$131,045	\$136,267	\$141,887	\$203,559	\$213,941	\$206,923
Special Assessments											
Prior Year and Penalties	\$1,862	\$74	\$52	\$24	\$50	\$50	\$58	\$8	(\$9)	\$5	\$107
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$2,594	\$2,347	\$1,358	\$957	\$750	\$3,650	\$5,321	\$7,906	\$6,872	\$7,975	\$5,462
Rents, Concessions and Royalties					\$4,200	\$4,200	\$4,200	\$2,100	\$59,877	\$10,700	\$11,025
Intergovernmental											
Federal				\$14,400	\$50,012	\$7,000	\$12,750	\$2,983			\$50,000
State		\$1,302	\$1,070	\$1,010	\$934	\$32,560	\$30,157	\$6,654	\$28,484	\$152,064	\$745
Other Governmental Agencies		\$51,634	\$17,778	\$18,311	\$18,860	\$23,219	\$24,383	\$29,199	\$31,272	\$33,665	\$73,159
Charges for Current Services	\$85,605	\$88,244	\$117,947								
Self Insurance Contributions & Claim Adj.											
Other Revenues	\$135,987	\$5,807	\$8,109	\$4,220	\$276,267					\$400	\$37,441
TOTAL REVENUES	\$268,318	\$194,522	\$192,602	\$213,009	\$528,490	\$250,950	\$263,837	\$244,030	\$385,923	\$476,349	\$435,330
Expenditures											
Salaries, Wages and Benefits	\$154,239	\$156,146	\$161,920	\$177,021	\$193,056	\$192,056	\$200,947	\$199,386	\$265,943	\$252,845	\$257,454
Services & Supplies	\$188,993	\$36,593	\$28,623	\$34,609	\$34,856	\$49,676	\$46,978	\$57,569	\$74,075	\$78,433	\$79,356
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt		\$6,033	\$6,320	\$6,621	\$6,935	\$49,091					
Interest Expense	\$1,193	\$3,563	\$3,276	\$2,975	\$2,661	\$1,966					
Fixed Assets	\$25,479	\$2,935		\$2,297	\$62,950	\$3,506	\$12,966	\$2,358	\$11,296	\$2,480	
Other Expenditures											\$231,945
TOTAL EXPENDITURES	\$369,904	\$205,270	\$200,139	\$223,523	\$300,458	\$296,295	\$260,891	\$259,313	\$351,314	\$333,758	\$568,755
REVENUES OVER (UNDER) EXPENDITURES	(\$45,493)	(\$10,748)	(\$7,537)	(\$10,514)	\$228,032	(\$45,345)	\$2,946	(\$15,283)	\$34,609	\$142,591	(\$133,425)
Financing Sources (Uses)											
Proceeds of Long-Term Debt	\$75,000										
Other Financing Sources											
Other Financing (Uses)	\$18,907										
Operating Transfers In											
Operating Transfers Out											
Total Other Financing Sources	\$56,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

WOODLAKE MEMORIAL DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$46,301	\$49,989	\$49,900	\$52,727	\$55,670	\$57,098	\$61,395	\$66,192	\$68,637	\$71,048	\$61,604
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$49	\$80	\$2	\$1	\$56	\$4	\$3	\$17	\$3	\$32	\$130
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$2,581	\$3,061	\$1,685	\$768	\$843	\$952	\$1,933	\$3,911	\$4,687	\$5,518	\$2,662
Rents, Concessions and Royalties	\$14,818	\$19,282	\$24,088	\$27,607	\$27,538	\$30,192	\$40,000	\$10,000	\$20,000	\$23,000	\$36,000
Intergovernmental											
Federal											
State	\$1,194	\$1,329	\$1,146	\$1,152	\$1,106	\$1,061	\$999	\$915	\$896	\$870	\$906
Other Governmental Agencies											
Charges for Current Services											
Self Insurance Contributions & Claim Adjustments											
Other Revenues	\$1,496	\$100	\$175	\$2,000	\$3,400	\$12					
TOTAL REVENUES	\$66,439	\$73,841	\$76,996	\$84,255	\$88,613	\$89,319	\$104,330	\$81,035	\$94,223	\$100,468	\$101,302
Expenditures											
Salaries, Wages and Benefits	\$31,780	\$35,354	\$46,531	\$42,405	\$38,454	\$43,841	\$33,606	\$35,663	\$33,088	\$33,790	\$32,584
Services & Supplies	\$41,136	\$30,158	\$39,120	\$30,886	\$35,709	\$47,819	\$29,485	\$31,427	\$24,338	\$49,142	\$126,399
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets		\$4,812	\$15,546	\$4,780							
Other Expenditures											
TOTAL EXPENDITURES	\$72,916	\$70,324	\$101,197	\$78,071	\$74,163	\$91,660	\$63,091	\$67,090	\$57,426	\$82,932	\$158,983
REVENUES OVER (UNDER) EXPENDITURES	(\$6,477)	\$3,517	(\$24,201)	\$6,184	\$14,450	(\$2,341)	\$41,239	\$13,945	\$36,797	\$17,536	(\$57,681)

WOODLAKE PUBLIC CEMETERY DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$26,703	\$28,067	\$28,176	\$30,078	\$31,555	\$29,691	\$32,936	\$39,418	\$39,884	\$43,947	\$37,681
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$29	\$45	\$31	\$13	\$32	\$32	\$37	\$10	\$2	\$19	\$74
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$8,070	\$10,235	\$8,065	\$6,242	\$4,817	\$4,632	\$6,891	\$10,324	\$10,222	\$8,881	\$5,125
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$857	\$662	\$633	\$644	\$614	\$588	\$569	\$532	\$533	\$532	\$547
Other Governmental Agencies						\$11,136	\$879	\$1,014	\$1,992	\$2,600	\$2,737
Charges for Current Services	\$76,072	\$71,276	\$59,289	\$75,902	\$68,903	\$83,691	\$83,945	\$106,064	\$87,378	\$73,900	\$61,484
Self Insurance Contributions & Claim Adj.											
Other Revenues			\$3,803	\$158	\$437				\$3,150	\$250	\$221
TOTAL REVENUES	\$111,731	\$110,285	\$99,997	\$113,037	\$106,358	\$129,770	\$125,257	\$157,362	\$143,161	\$130,129	\$107,869
Expenditures											
Salaries, Wages and Benefits	\$53,239	\$58,115	\$59,883	\$62,787	\$67,446	\$70,576	\$76,446	\$83,795	\$81,274	\$90,674	\$92,165
Services & Supplies	\$38,058	\$27,047	\$26,896	\$29,028	\$27,267	\$28,484	\$38,740	\$46,968	\$38,582	\$44,095	\$35,719
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt											
Interest Expense											
Fixed Assets				\$32,664	\$8,236		\$6,999	\$14,080		\$42,877	\$9,545
Other Expenditures											
TOTAL EXPENDITURES	\$91,297	\$85,162	\$86,779	\$124,479	\$102,949	\$99,060	\$122,185	\$144,843	\$119,856	\$177,646	\$137,429
REVENUES OVER (UNDER) EXPENDITURES	\$20,434	\$25,123	\$13,218	(\$11,442)	\$3,409	\$30,710	\$3,072	\$12,519	\$23,305	(\$43,767)	(\$26,860)
Other Financing Sources										\$3,750	\$2,700

WOODVILLE PUBLIC CEMETERY DISTRICT	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Revenues											
Taxes and Assessments											
Current Secured & Unsecured (1%)	\$33,330	\$36,841	\$37,129	\$38,602	\$40,060	\$39,164	\$43,388	\$54,823	\$51,110	\$50,403	\$46,399
Voter Approved Taxes											
Property Assessments											
Special Assessments											
Prior Year and Penalties	\$34	\$46	\$40	\$15	\$36	\$35	\$58	\$29	\$8	\$23	\$92
Licenses, Permits and Franchises											
Fines, Forfeits and Penalties											
Revenue From Use of Money & Property											
Interest Income	\$43,881	\$49,770	\$38,399	\$32,440	\$24,503	\$21,726	\$24,570	\$43,688	\$44,435	\$41,887	\$28,363
Rents, Concessions and Royalties											
Intergovernmental											
Federal											
State	\$1,662	\$894	\$681	\$847	\$797	\$800	\$765	\$684	\$332	\$435	\$682
Other Governmental Agencies											
Charges for Current Services	\$51,656	\$55,074	\$46,090	\$47,938	\$55,689	\$75,049	\$73,688	\$75,825	\$76,507	\$55,566	\$64,516
Self Insurance Contributions & Claim Adj.											
Other Revenues							\$2,091				
TOTAL REVENUES	\$130,563	\$142,625	\$122,339	\$119,842	\$121,085	\$136,774	\$144,560	\$175,049	\$172,392	\$148,314	\$140,052
Expenditures											
Salaries, Wages and Benefits	\$39,708	\$40,167	\$42,753	\$42,807	\$42,904	\$46,395	\$56,210	\$56,186	\$55,608	\$62,466	\$65,624
Services & Supplies	\$21,130	\$22,528	\$22,207	\$26,900	\$33,341	\$35,059	\$50,165	\$63,327	\$49,405	\$44,552	\$44,156
Self Insurance - Claims Paid											
Debt Service											
Retirement of Long-Term Debt						\$6,584	\$6,870	\$7,167			
Interest Expense						\$1,813	\$919	\$1,000			
Fixed Assets	\$27,790	\$41,391	\$272	\$6,990	\$71,801	\$21,607	\$14,916		\$3,748	\$14,359	\$8,269
Other Expenditures											
TOTAL EXPENDITURES	\$88,628	\$104,086	\$65,232	\$76,697	\$148,046	\$111,458	\$129,080	\$127,680	\$108,761	\$121,377	\$118,049
REVENUES OVER (UNDER) EXPENDITURES	\$41,935	\$38,539	\$57,107	\$43,145	(\$26,961)	\$25,316	\$15,480	\$47,369	\$63,631	\$26,937	\$22,003

WOODVILLE PUBLIC UTILITY DISTRICT

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10
Operating Revenues										
Water Sales	\$119,820	\$196,759	\$139,359	\$176,890	\$168,390	\$198,697	\$211,064	\$196,076	\$221,803	\$183,794
Water Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Service Charges	\$893	\$11,020	\$3,185	\$3,155	\$2,271	\$2,608	\$40	\$0	\$0	\$0
Sewer Connection Fees	\$0	\$0	\$0	\$1,221	\$0	\$0	\$0	\$0	\$0	\$0
Other Sewer Services	\$960	\$1,142	\$4	\$170	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Sales	\$74,004	\$73,665	\$75,647	\$97,638	\$106,997	\$115,562	\$132,453	\$120,482	\$130,646	\$119,650
TOTAL OPERATING REVENUE	\$195,677	\$282,586	\$218,195	\$279,074	\$277,658	\$316,867	\$343,557	\$316,558	\$352,449	\$303,444
Operating Expenses										
Water Source of Supply & Pumping	\$16,239	\$31,351	\$29,295	\$26,651	\$20,571	\$22,703	\$31,999	\$30,853	\$29,186	\$24,315
Water Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Admin and General	\$48,409	\$52,136	\$43,515	\$55,537	\$46,252	\$65,816	\$63,808	\$66,467	\$103,120	\$86,411
Water Transmission & Distribution	\$5,487	\$6,342	\$7,087	\$7,474	\$6,974	\$7,276	\$7,502	\$8,770	\$8,454	\$10,179
Water Depreciation & Amoritzation	\$32,578	\$31,137	\$31,234	\$31,107	\$31,120	\$33,026	\$34,191	\$33,650	\$33,611	\$32,905
Other Water Operating Expenses	\$11,038	\$12,684	\$13,282	\$14,841	\$13,948	\$20,787	\$21,238	\$24,357	\$16,907	\$20,358
Sewer Collection, Treatment, Disposal	\$17,668	\$22,145	\$20,698	\$21,069	\$21,629	\$26,155	\$25,894	\$26,305	\$28,006	\$26,020
Sewer Administration & General	\$64,274	\$47,356	\$46,183	\$54,244	\$62,969	\$62,707	\$69,968	\$94,902	\$89,781	\$71,311
Sewer Depreciation & Amoritzation	\$18,149	\$17,575	\$18,211	\$18,352	\$18,129	\$22,663	\$22,962	\$17,558	\$18,196	\$21,900
Other Sewer Operating Expenses	\$9,151	\$12,768	\$13,282	\$14,841	\$13,948	\$14,552	\$15,003	\$17,541	\$16,907	\$20,358
TOTAL OPERATING EXPENSES	\$222,993	\$233,494	\$222,787	\$244,116	\$235,540	\$275,685	\$292,565	\$320,403	\$344,168	\$313,757
OPERATING INCOME (LOSS)	(\$27,316)	\$49,092	(\$4,592)	\$34,958	\$42,118	\$41,182	\$50,992	(\$3,845)	\$8,281	(\$10,313)
Non-Operating Revenues										
Interest Income	\$32,370	\$26,364	\$25,553	\$20,124	\$19,949	\$27,975	\$41,962	\$47,242	\$45,777	\$32,741
Rents, Leases and Franchises	\$4,000	\$3,000	\$3,000	\$2,550	\$3,000	\$0	\$0	\$0	\$0	\$0
Taxes and Assessments										
Current Secured and Unsecured (1%)	\$32,931	\$29,612	\$35,004	\$26,443	\$10,635	\$6,356	\$26,803	\$19,748	\$27,802	\$25,783
Voter Approved Taxes	\$0	\$0	\$0	\$7,862	\$6,588	\$0	\$6,024	\$8,230	\$851	\$288
Property Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year and Penalties	\$45	\$37	\$16	\$36	\$30	\$10	\$7	\$7	\$11	\$52
Intergovernmental										
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$850	\$903	\$897	\$840	\$714	\$257	\$601	\$349	\$312	\$445
Other Governmental Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Non-Operating Revenues	\$0	\$23,165	\$0	\$88,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING REVENUES	\$70,196	\$83,081	\$64,470	\$145,855	\$40,916	\$34,598	\$75,397	\$75,576	\$74,753	\$59,309
Non-Operating Expenses										
Interest Expense	\$4,467	\$3,967	\$3,467	\$3,006	\$2,466	\$1,967	\$1,400	\$500	\$200	\$0
Other Non-Operating Expense	\$0	\$0	\$4,620	\$25,093	\$6,637	\$0	\$0	\$29,332	\$1,247	\$269
TOTAL NON-OPERATING EXPENSES	\$4,467	\$3,967	\$8,087	\$28,099	\$9,103	\$1,967	\$1,400	\$29,832	\$1,447	\$269
NON-OPERATING INCOME (LOSS)	\$65,729	\$79,114	\$56,383	\$117,756	\$31,813	\$32,631	\$73,997	\$45,744	\$73,306	\$59,040
NET INCOME (LOSS)	\$38,413	\$128,206	\$51,791	\$152,714	\$73,931	\$73,813	\$124,989	\$41,899	\$81,587	\$48,727
CASH INCOME (LOSS)	\$122,525	\$190,935	\$120,774	\$208,495	\$130,587	\$137,409	\$141,428	\$128,931	\$155,638	\$123,471



TULARE COUNTY LOCAL AGENCY FORMATION COMMISSION

210 N. Church St., Suite B, Visalia, CA 93291 (559) 623-0450 FAX (559) 733-6720

COMMISSIONERS:
*Juliet Allen, Chair
Cameron Hamilton, V. Chair
Steve Worthley
Rudy Mendoza
Allen Ishida*

ALTERNATES:
*Gerald Magoon
Janet Hinesly
Mike Ennis*

EXECUTIVE OFFICER:
Ben Giuliani

October 24, 2012

TO: LAFCO Commissioners and Alternates

FROM: Ben Giuliani

SUBJECT: Proposed Amendment to Policy C-1 (Factors and standards to be considered in review of proposals) – Disadvantaged Unincorporated Communities

Background

Last year, among other provisions, SB 244(Wolk) added a requirement in Government Code regarding the annexation of disadvantaged communities (with certain exceptions) when cities annex land of 10 acres or more that is contiguous to the affected disadvantaged unincorporated community. One of the exceptions included, “based upon written evidence, that a majority of the residents within the affected territory are opposed to annexation”. [GC 56375(a)(8)(B)(ii)]

To address the change in Government Code, the Commission adopted amendments to Policy C-1 and adopted a template annexation survey form and cover letter at the April 4th, 2012 meeting. Addressing the term “residents” was problematic in that registered voters and landowners have the power to protest annexations while residents do not.

Discussion

During this year’s legislative session, AB 2698 (Assembly Local Government Committee) was passed and enrolled into law. This bill made several technical corrections to the LAFCO sections of Government Code. One of the corrections was changing the term “residents” to “registered voters” in regards to annexations next to disadvantaged unincorporated communities. This makes the changes added last year by SB 244 (Wolk) consistent with existing LAFCO protest procedures.

To reflect the change in terminology from “residents” to “registered voters”, attached are proposed amendments to Policy C-1 and the related template forms for your review. The proposed amendments were sent to the cities and the County for review on October 8th and reviewed at the City Managers Meeting on October 11th. It is currently planned to bring these proposed policy amendments back to the Commission for action at the December 5th, 2012 meeting.

Attachments:

Policy C-1.3

Survey Cover Letter – Form E-10

Annexation Survey – Form E-11

1.3. City annexations contiguous to disadvantaged unincorporated communities

An annexation of greater than 10 acres can not be approved if there exists a disadvantaged unincorporated community (as defined in Policy C-5.11(C)) that is contiguous to the area of proposed annexation, unless an application to annex the disadvantaged unincorporated community has been filed with the executive officer. An application for annexation of the disadvantaged community shall not be required if an application for the community has been made in the preceding five years or the Commission finds, based on written evidence, that a majority of the ~~residents~~, registered voters and ~~property~~ **land**owners within the affected community are opposed to annexation. [GC §56375(a)(8)]

- A. “Written evidence” may be in the form of annexation survey results from ~~residents~~ **registered voters and landowners** of the disadvantaged unincorporated community. The survey mailing list should also be provided to the Commission. The survey must be completed no longer than two years before the filing of the annexation proposal. The following must be included as part of the survey:
 - I. Survey cover letter [Form E-10]
 - II. Survey [Form E-11]
 - III. Map of proposed annexation area and disadvantaged community in relation to existing city boundaries
 - IV. Information about city services (a review of the types of services, timing of when the services would be provided and financing of the services), effects of city zoning/land use and city elections. (Specific examples are listed on Form E-10)
- B. If the annexation is contiguous to a disadvantaged unincorporated community that is served by a special district that provides urban services, the provisions listed in this sub-section are only applicable to annexations that are at least one-third the size of the neighboring special district.
- C. The boundaries of a proposed annexation should be logical and be consistent with all applicable state laws and local policies and should not be gerrymandered in a way to either avoid or trigger this specific policy.
- D. Cities are required to send the annexation survey and cover letter in both English and Spanish (Forms E-10b and E-11b are Spanish translations of Forms E-10 and E-11).
- E. During development of the application package, LAFCO staff shall, upon request of the annexing municipality, assist with the coordination and conduct of a neighborhood outreach meeting held in conjunction with the County of Tulare, as the governing agency of the disadvantaged unincorporated community. Upon review of an annexation application submitted, where such a meeting has not been held, on a case by case

basis, the Commission may continue the hearing and request that such a meeting be conducted to present information to, and verify the positions of community property ~~property~~ **land**owners **and** registered voters ~~and residents~~, prior to approval of the application.

<City Letterhead>

Form E-10

<Date>

Dear <name of ~~resident~~, registered voter and/or ~~property~~ landowner>

You are receiving this letter because your neighborhood is next to a proposed annexation to the City of <name of City>. The City is proposing to annex <insert description of annexation – size, purpose, etc.>. A map of the proposed annexation area is enclosed. The City would like to know your interest in also being annexed.

You are currently residing **or own land** in what is called unincorporated Tulare County. This means that the County of Tulare is responsible for services to your community. Annexation to the City of <name of City> would mean that the City would become responsible for many of the services to your community which may now be provided by the County. Please see the enclosed information regarding the services that the City provides, how the services are paid for and the timing of when you could expect those services to be provided if your neighborhood is annexed into the City.

Enclosed is an annexation survey and postage paid envelope <or postage paid post card if the survey can fit>. Please return it by <date>. The return of this survey is important because State law requires the City to file an application to annex your neighborhood unless the majority of **registered voters** ~~residents~~ are against it. If you have any additional questions or would like more information, please contact <city contact name, phone number, e-mail>. For Spanish translation services for the enclosed City service information, please contact <city contact name, phone number, e-mail>.

<Ending salutation>

Enclosures:

Proposed Annexation Map

City Services and Other Information

City Annexation Survey and Return Envelope <or City Annexation Survey Postcard>

Cover Letter Notes:

-The second sentence in the second paragraph will need to be modified depending on ESAs or if the area is within a District that provides urban services.

Map Notes:

-The map should show the proposed annexation area and the disadvantaged community in context with the existing City boundaries.

City Information Enclosure:

-The City information enclosure should review all the types of urban-level services that would be provided including timing and financing. For example, police services would be provided

immediately while other services would not (solid waste collection would transition after 5 years). Some services would be provided, like street-sweeping, that the County does not currently provide. Some cities have utility taxes that would need to be explained. Cities may use a variety of ways to finance services, like lighting and maintenance districts or have certain requirements when properties need to be hooked into the sewer system.

-Zoning and land use should be discussed. For example, cities typically will grandfather-in existing legal County uses.

-Information about City Council elections should be included. For example, while their address may say "City of X" that they are not currently part of the City and do not currently have a voice in City government. Also, one city already elects their council by wards while others are currently moving in that direction.

City of X Annexation Survey

Please fill out this survey after reading the enclosed information regarding City services and potential annexation into the City of X.

Would you like to be annexed to the City of X?

_____ **Yes**, I would like my property/residence to be annexed.

_____ **No**, I do not want my property/residence to be annexed.

_____ **I don't care**, it doesn't matter to me if my property/residence is in the City or County.

_____ **I don't know**, I would like more information regarding annexation.

Would you be interested in attending a public meeting to hear more about what annexation means?

_____ **Yes**

_____ **No**

~~How many people (18 years or older) reside in your household?~~

=====

Contact information of the person(s) filling out this survey:

Name: _____

Address: _____

Phone or E-mail: _____

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Technical Advisory



STATE OF CALIFORNIA
Jerry Brown,
Governor

OFFICE OF PLANNING AND RESEARCH
Ken Alex,
Director

SENATE BILL 244: Land Use, General Plans, and Disadvantaged Communities PUBLIC REVIEW DRAFT

Introduction

This technical advisory is one in a series of advisories provided by the Governor's Office of Planning and Research (OPR) as a service to professional planners, land use officials, and [California Environmental Quality Act \(CEQA\)](#) practitioners. OPR issues technical guidance from time to time on issues that broadly affect the practice of CEQA and land use planning. This document provides guidance on implementing [Senate Bill 244](#) (Wolk, 2011) (SB 244), a new law addressing disadvantaged unincorporated communities.

Background/Purpose of SB 244

According to legislative findings in SB 244, hundreds of unincorporated communities in California lack access to basic community infrastructure like sidewalks, safe drinking water, and adequate waste processing. These communities range from remote settlements in farm country to neighborhoods that have been surrounded by, but are not part of, California's fast-growing cities. This lack of investment threatens residents' health and safety and fosters economic, social, and education inequality. Moreover, when this lack of attention and resources becomes standard practice, it can create a matrix of barriers that is difficult to overcome.

The purpose of SB 244 is to begin to address the complex legal, financial, and political barriers that contribute to regional inequity and infrastructure deficits within disadvantaged unincorporated communities. Including these communities in the long range planning of a city or county, as required by SB 244, will result in a more efficient delivery system of services and infrastructure including but not limited to sewer, water, and structural fire protection. In turn, investment in these services and infrastructure will result in the enhancement and protection of public health and safety for these communities.

Requirements of SB 244

Under SB 244, there are procedural requirements for both local governments and local agency formation commissions (LAFCOs). These requirements are summarized and the relevant terms are defined below.

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Requirements for Local Agency Formation Commissions (LAFCOs)

SB 244 requires LAFCOs to make determinations regarding “disadvantaged unincorporated communities”. A “disadvantaged community” is defined as a community with an annual median household income that is less than 80 percent of the statewide annual median household income (Water Code Section 79505.5). Disadvantaged unincorporated communities (DUCs) are defined as “a territory that constitutes all or a portion of a “disadvantaged community” including 12 or more registered voters or some other standard as determined by the commission.

The bill affects LAFCO operations in three areas:

1. Municipal Services Reviews (MSR) Determinations
2. Sphere of Influence (SOI) updates on or after July 1, 2012
3. Annexation approval restrictions of territory adjacent to DUCs

Municipal Service Reviews

The [Cortese-Knox-Hertzberg Act of 2000](#) requires a local agency formation commission to develop and determine the sphere of influence of each local governmental agency in the county or other area designated by the commission. It also requires the LAFCO to prepare a municipal service review (MSR), which is a written statement of the commission’s determinations with respect to the growth and population projections for the affected area and the present and planned capacity of public facilities and adequacy of public services, financial ability to provide services, opportunities for shared facilities, and accountability for community service needs.

Government Code (GC) Section 56430, as amended by SB 244, now requires LAFCOs to include in the MSR a description of the “location and characteristics of any disadvantaged unincorporated communities within or contiguous to the sphere of influence.” (Gov. Code, § 56430(a)(2).) The MSR must also contain specific written determinations on infrastructure needs or deficiencies related to public facilities and services, including but not limited to sewer, water, and fire protection services in any disadvantaged unincorporated communities within or contiguous to the sphere of influence of a city or special district that provides those services.

Sphere of Influence Updates

In addition to the new requirements for MSRs, GC Section 56425 also requires commissions on or after July 1, 2012, to adopt additional determinations for an update of a sphere of influence of a city or special district that provides public facilities and services related to sewer, water, and fire protection. The commission must make determinations regarding the present and probable need for those public facilities and services in any DUCs within the existing sphere of influence.

Annexation Approval Restrictions

GC Section 56375 also imposes new restrictions on approval of city annexations greater than 10 acres, or as determined by commission policy, where there is a DUC contiguous to

the area of the proposed annexation. The commission is prohibited from approving such an annexation unless an application to annex the DUC has also been filed. However, there are two exceptions to the requirement to file an application to annex a contiguous DUC:

1. An application to annex the DUC has been filed in the past five years
2. The commission finds, based upon *written evidence*, that a majority of the residents within the affected territory are opposed to annexation.

The statute does not define the phrase “written evidence”. A number of LAFCOs throughout the state have established policy that defines “written evidence”. For example, both Sonoma and Tulare Counties have determined that “written evidence” may be in the form of annexation survey results.

Results from annexation surveys can vary depending on the format, content and methodology used to conduct the survey. For example, Riverside LAFCO has determined that “written evidence” can be either a petition signed by a majority of registered voters residing within the disadvantaged unincorporated community, or a scientific survey conducted by an academic institution or professional polling company. A petition or scientific survey, if not available to residents in their native language, may produce results that do not reflect true community sentiment. To effectuate the purpose of the statute, OPR recommends that LAFCOs conduct the surveys in both English and the language that at least 5% of community members speak as their primary language.¹ Furthermore, commissions should ensure that questions focus on the annexation in question.

When drafting cover letters, surveys or any additional documents pertaining to the annexation, OPR encourages commissions to use unbiased language to convey information about the proposed annexation and its potential impact on the affected community. In addition, documents used to obtain written evidence and that are distributed to the public should remain fact based, neutral and written in an accessible format that can be understood by an educationally and culturally diverse audience.

Requirements for Local Governments

SB 244 also includes requirements for cities and counties. On or before the next adoption of its housing element, GC Section 65302.10.(a) requires that each city and county review and update the land use element of its general plan, based on available data, including, but not limited to, the data and analysis developed pursuant to Section 56430, of unincorporated island, fringe, or legacy communities inside or near its boundaries. The updated land use element shall include the following criteria. Please note that these requirements and definitions are independent of the new requirements and definitions related to the Cortese-Knox-Hertzberg Act of 2000 described above.

- Cities must identify and describe each “island community” and/or “fringe community”, as defined, that exist within that city’s sphere of influence that is a disadvantaged unincorporated community. (GC Section 65302.10.(a))
- Counties must identify and describe each legacy community, as defined, within the boundaries of a county that is a disadvantaged unincorporated community, but not including any area within the sphere of influence of a city. (GC Section 65302.10.(a))

¹ For additional information about federal and state requirements governing language access, see “Language Access Laws and Legal Issues: A Local Official’s Guide,” Institute for Local Government, 2011, available online at: http://www.ca-ilg.org/sites/main/files/file-attachments/resources_Language_Access_Guide_formatted_9-27-11_0.pdf.

- Cities and counties must include an analysis of water, wastewater, stormwater drainage, and structural fire protection needs or deficiencies for each of the identified communities in the land use element. (GC Section 65302.10.(a))
- Cities and counties must include an analysis in the land use element of potential funding mechanisms that could make the extension of services and facilities to identified communities financially feasible. (GC Section 65302.10.(a))

Residents and Registered Voters

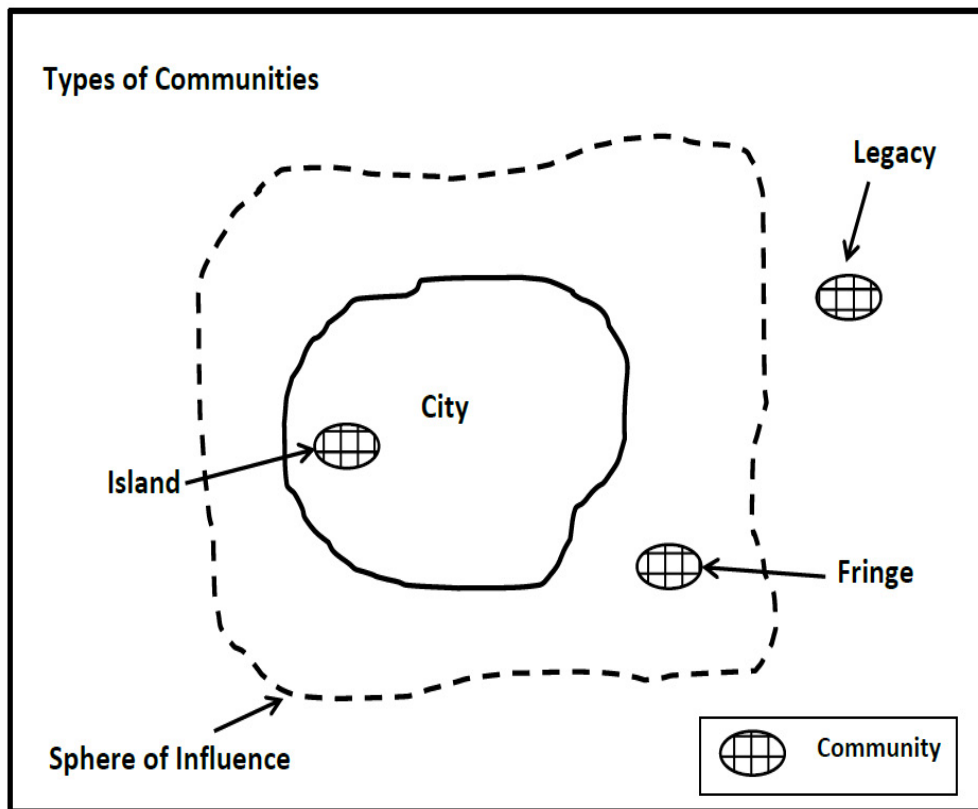
SB 244 states that a required annexation can be exempted if the commission “finds, based upon written evidence, that a majority of the residents within the affected territory are opposed to annexation” (GC Section 56375(a)(8)(B)(ii)). While the statute references “residents”, other relevant California Government Code sections refer to “registered voters who reside within the area” or “property owners” rather than “residents” for purposes of approving or protesting an annexation (GC Sections 57075-57090). Some local commissions have proposed policies to establish consistency between these Government Code Sections. Tulare LAFCO, for example, proposed a policy that would use “residents, registered voters, and property owners.” Other commissions have also indicated using “registered voters” for purposes of written evidence, including Riverside LAFCO. In order to be consistent with current statutory protest policies, OPR recommends that commissions gather written evidence from residents, registered voters and property owners.

The following terms have the following meanings as they relate to the long range planning requirements of cities and counties under GC Section 65302.10 (a):

- “Community” means an inhabited area within a city or county that is comprised of no less than 10 dwellings adjacent or in close proximity to one another.
- “Disadvantaged unincorporated community” means a fringe, island, or legacy community in which the median household income is 80 percent or less than the statewide median household income.
- “Island community” means any inhabited and unincorporated territory that is surrounded or substantially surrounded by one or more cities or by one or more cities and a county boundary or the Pacific Ocean.
- “Fringe community” means any inhabited and unincorporated territory that is within a city’s sphere of influence.
- “Legacy community” means a geographically isolated community that is inhabited and has existed for at least 50 years.

Spirit and Intent of SB 244

While SB 244 allows some discretion for commissions to draft alternative policies such policies must be consistent with the spirit and intent of SB 244. For example, SB 244 defines “inhabited area” as an area where 12 or more registered voters reside (Government Code Section 56046). However, LAFCOs may also redefine “inhabited area” as determined by local commission policy. LAFCo policies that increase the residency threshold have the potential to eliminate many mobile home communities that are both within and beyond spheres of influence of cities and, thus, perpetuate their exclusion from planning processes and basic municipal services. For this term and other terms lacking statutory guidance, OPR recommends that any alternative definition and/or policy conform to the intent of SB244 to remedy the exclusion of communities from planning processes and critical municipal services.



Identifying Communities and Disadvantaged Unincorporated Communities

The first task in the implementation of SB 244 is the identification of communities and disadvantaged unincorporated communities. As noted above, the statute specifically refers to income, population size and special relationship to other communities in the definition of disadvantaged unincorporated communities. To fully effectuate the purpose of SB 244, however, OPR encourages local governments to review a broader range of data sources. Potential data sources are described below.

One source of data about unincorporated communities is the US Census Bureau, which calls unincorporated communities “Census Designated Places” (CDP). The US Census Bureau defines Census Designated Places as:

“the statistical counterparts of incorporated places, and are delineated to provide data for settled concentrations of population that are identifiable by name but are not legally incorporated under the laws of the state in which they are located.

While the 2000 Census identified 3.6 million people in 598 CDPs, in that same year, nearly 2.8 million people lived in unincorporated areas that were not defined as CDPs but that arguably should be defined as disadvantaged unincorporated communities.² Therefore, while CDP data is one useful source of data, OPR suggests that local governments treat it as only one of a combination of data sources to identify and characterize disadvantaged unincorporated communities in a given area.

In addition to CDPs, OPR recommends that local government review income data generated by the [Department of Finance](#) and [California Franchise Tax Board](#). To the extent that they have been conducted, OPR also encourages cities and counties to review income surveys developed by academic research institutions, local government agencies such as local public health departments, or community-serving not-for-profit organizations.

Along with these data sources, OPR recommends that cities and counties to do additional analyses to identify specific communities within large geographic areas. Because economic data, outside of more densely populated area, is aggregated over large geographies, it fails to pick up specific communities within the boundaries of, for example, a census tract or zip code. PolicyLink, in collaboration with California Rural Legal Assistance, Inc. and California Rural Legal Assistance Foundation, has developed a methodology that employs a parcel density analysis, in combination with economic data to identify specific communities that would otherwise be masked by the data. A description of the methodology is provided in the insert on this page.

Finally, OPR recommends that local government consult with community-serving government and non-government organizations that may have knowledge about the existence of disadvantaged unincorporated communities. These organizations include: local departments of public health and health services agencies, legal service organizations, local community service providers, churches, community clinics, local research institutions, and other non-profit organizations serving low-income communities.

Fringe, Island, and Legacy Communities

GC Section 65302.10 provides definitions of fringe, island, and legacy communities. However, certain terms within those definitions can be interpreted differently based on local context. For example, terms such as “substantially surrounded” or “close proximity” can differ greatly between rural and urban communities. Therefore, OPR recommends that, prior identifying these communities in the land use element, cities and counties consult local LAFCO policies, if adopted, that may provided further definition.

2 Through extensive efforts to identify and map disadvantaged communities in the San Joaquin Valley Region and in Riverside County, the [Community Equity Initiative](#) found that limiting data to CDPs fails to capture many, if not most, of these communities SB 244 seeks to identify and bring into the processes. (policyLink and California Rural Legal Assistance (2011). *Community Equity Initiative: A Collaborative for Change*.)

http://www.policylink.org/atf/cf/%7B97c6d565-bb43-406d-a6d5-cca3bbf35af0%7D/CEI_FINAL.PDF

Limitations of Census Designated Places

There are a variety of reasons that the data from Census Designated Places (CDP), when used alone, does not sufficiently capture the communities SB 244 seeks to serve. First, while the US Census Bureau works hard to create CDP boundaries that reflect the reality of communities on the ground, additional analysis may be required. For example, the 2000 Census data for the CDP of Fairmead in Madera County includes both the low-income community of Fairmead as well as a neighboring community with a significantly higher median household income. CDP data masks this income difference. Another challenge with the CDP data is that as the US Census Bureau has moved the collection of economic data to the American Community Survey, the margin of error has become quite large. In fact, in some communities, the margin of error can be as great as the value associated with median income for the community itself. For example, for the community of Tooleville in Tulare County, the Census data between 2006 and 2010 show that the median household income is \$43,977 with a margin of error estimate at +/- \$101,562.

While CDP data is useful, OPR recognizes that the CDP data is limited and, therefore, recommends that it should be only one of several metrics used by local government to identify and characterize the disadvantaged unincorporated communities in a given area.

Land Use Element Update

GC Section 65302.10.(a) requires each city and county to review and update the land use element of its general plan to include an analysis of water, wastewater, stormwater drainage, and structural fire protection needs or deficiencies for each of the identified communities. This update is to be completed on or before the next adoption of its housing element.

Current OPR [General Plan Guidelines](#) (2003) include recommended methods pertaining to the assessment of a city or county's physical infrastructure. To analyze the service needs or deficiencies for the identified communities, OPR has identified methods from the *General Plan Guidelines* that correspond with the requirements of SB 244. These recommended methods are as follows:

- Coordinate with the Local Agency Formation Commission (LAFCO) to incorporate the information contained in the Municipal Service Review into the infrastructure needs of the identified communities
- Map the location of existing infrastructure elements including, but not limited to fire stations, sewer trunk lines, and drainage systems
- Conduct an assessment of the capacity and availability of the physical infrastructure necessary to support the existing and proposed land uses in the identified community
- Consult with affected public utilities and special districts, if any, for information on the location and capacity of their facilities to determine the ability and the timing of facility expansion for infrastructure improvements for the identified community
- Review regional and state transportation, air quality, and water quality plans and regulations to consider whether any of these plans affect the future operation and expansion of public and private facilities

The general plan circulation element is required to describe the location and extent of existing and proposed local public utilities including water and wastewater infrastructure, and stormwater drainage systems and be correlated with the land use element (GC Section 65302(b)(1)). A general plan safety element must provide for the protection of the community from any unreasonable risk associated with the effects of wildland

and urban fires (GC Section 65302(g)(1)). Each element of a general plan must be internally consistent, meaning that the information and policies in each element should complement each other. Cities and counties should be aware of the requirements for each element when preparing the SB 244 analysis of water, wastewater, stormwater drainage, and structural fire protection needs or deficiencies. The analysis must be consistent with the circulation element utility information and the safety element fire protection measures.

Identifying Disadvantaged Unincorporated Communities

In addition to publicly accessible income data and income surveys, OPR encourages cities and counties to do additional analyses to identify specific communities within large geographic areas. Because economic data, outside of more densely populated areas, is aggregated over large geographies, it fails to identify specific communities within the boundaries of, for example, a census tract or zip code. PolicyLink, in collaboration with California Rural Legal Assistance, Inc. and California Rural Legal Assistance Foundation, has developed a methodology that employs a parcel density analysis, in combination with economic data to identify specific communities in the eight-county San Joaquin Valley region that would otherwise be masked by the data. The data and methodology used in this project are described below:

Community Equity Initiative (CEI) used four basic types of data to identify these places:

Unincorporated Status: Boundary shape files from cities, counties, or from the Census were used to determine unincorporated status (all areas that are not within city limits).

Parcel Density: CEI focused on identifying places that are closely settled with a large number of homes, rather than very spread out rural communities. From publicly available sources, the outlines of parcels (land subdivided into lots) were gathered and the areas with a density of at least 250 parcels per square mile were identified. This density is comparable to the density of Census Designated Places.

Low-Income Unincorporated Communities: 2000 US Census block group data was used to identify these communities. Block groups where the median household income was less than 80 percent of the median household income of the state were selected. This is a benchmark used in several state-level infrastructure funding programs that target low-income communities, including the Safe Drinking Water State Revolving Fund and the Storm Water Management Program. In 2000, the median household income of the state of California was \$47,493. Therefore, any Census block group with a median income of less than \$37,994 was included in the analysis.

Visual Inspection & Additional Filters: Land use was mapped to filter out agricultural land. Aerial photography and Google street view were used to verify that the places highlighted by the previous analysis were indeed underserved communities. This review revealed that some communities at the edge of cities had been "low-income" agricultural fields during the 1990 Census, but have since been developed. Identified communities less than $\frac{3}{4}$ of an acre in size were also removed as they often contained only 1 or 2 houses, if any.

For a more detailed explanation of the data and methods used, please refer to the [Community Equity Initiative](#) website for technical appendices.

In addition to these recommendations, OPR suggests cities and counties consider these issues identified in the optional capital improvements/public facilities element in the General Plan Guidelines when updating the land use element. Some of these issues may overlap the recommendations previously noted and should be addressed in the LAFCO Municipal Service Reviews. These issues are as follows:

- General distribution, location, and extent of existing and proposed infrastructure
 - o *Inventory existing water distribution and treatment facilities, wastewater collection and treatment facilities, and drainage facilities*
 - o *Analyze the projected demand for infrastructure and facilities*
 - o *Inventory the condition of existing infrastructure and analyze the estimated need for maintenance and improvements to meet the projected demand*
- General distribution, location, and extent of existing and proposed public facilities
 - o *Analyze the projected demand for public facilities*
 - o *Inventory the condition of existing facilities and analyze the estimated need for maintenance and improvements to meet projected demand*
- Plans of other entities that provide public services or facilities, including service capacities
 - o *Collect and review capital improvements and other plans of cities and counties, public utilities, water suppliers, special districts (e.g., fire protection, wastewater treatment, etc.) and other entities that may provide services*
- Schedule or timetable for improvements, expansion, and replacement of infrastructure and facilities
 - o *Identify needs of existing facilities*
 - o *Estimate demand for new facilities*
 - o *Review capital improvements programs, including those of other affected agencies*
- Consultation/coordination with other service providers and public utilities
 - o *Contact other service providers and public utilities regarding service capacities, planned expansion, financing, and other common interests*

OPR advises that the above-listed methods for analyses and information sources be used when updating the land use element to include an analysis of public infrastructure needs or deficiencies for each of the identified communities.

Analysis and Listing of Potential Funding Mechanisms

The final task in the implementation of GC Section 65302.10 for cities or counties is the analysis of benefit assessment districts or other financing alternatives that could make the extension of services to identified communities financially feasible. Principal funding sources for local government infrastructure include taxes, benefit assessments, bonds, and exactions (including impact fees). For information regarding these funding sources, consult *General Plan Guidelines* (Pg 161).

In addition to the principal infrastructure funding mechanisms previously listed, there are funding opportunities for both infrastructure planning and implementation. The following discussion briefly describes some additional sources and includes a link to more information about each funding mechanism.

- [California Department of Public Health Safe Drinking Water State Revolving Fund](#)

The California Department of Public Health (CDPH) provides funding through the Safe Drinking Water State Revolving Fund (SRF). The SRF provides low interest loans to fund public water system planning and infrastructure projects. Grant funding may be available to disadvantaged communities that are unable to afford loans. Emphasis is focused on projects that solve public health and significant compliance issues.

- [State Water Resources Control Board Revolving Fund Program](#)

The Federal Water Pollution Control Act (Clean Water Act or CWA), as amended in 1987, established the Clean Water State Revolving Fund (CWSRF) program. The CWSRF program offers low interest financing agreements for water quality projects. Annually, the program disburses between \$200 and \$300 million to eligible projects. Eligible projects include, but are not limited to:

- o Wastewater treatment
- o Local sewers
- o Sewer interceptors
- o Water reclamation facilities; and
- o Stormwater treatment
- o Expanded use projects

- [State Water Resources Control Board Small Community Wastewater Grant Program](#)

The Small Community Wastewater Grant (SCWG) Program provides grants for the planning, design, and construction of publicly-owned wastewater treatment and collection facilities to small communities (i.e., with a population of 20,000 persons, or less) with financial hardship (i.e., annual median household income [MHI] is 80 percent of the Statewide MHI, or less).

- [Department of Water Resources Integrated Regional Water Management \(IRWM\) Grant Program](#)

Integrated Regional Water Management (IRWM) is a collaborative effort to manage all aspects of water resources in a region. IRWM crosses jurisdictional, watershed, and political boundaries; involves multiple agencies, stakeholders, individuals, and groups; and attempts to address the issues and differing perspectives of all the entities involved through mutually beneficial solutions. To access this program you must work through the IRWM that covers your [region](#).

- [Sustainable Communities Planning Grant and Incentive Program](#)

On behalf of the Strategic Growth Council (SGC), the Department of Conservation manages competitive grants to cities, counties, and designated regional agencies to promote sustainable community planning and natural resource conservation. The grant program supports development, adoption, and implementation of various planning elements. The Sustainable Communities Planning Grant Program offers a unique opportunity to improve and sustain the wise use of infrastructure and natural resources through a coordinated and collaborative approach.

- [United States Department of Agriculture Rural Development Grants and Loans](#)

Grants and loans are available through the USDA for predevelopment planning, water and wastewater, and emergency water assistance.

- [Community Development Block Grant Funds](#)

The Community Development Block Grant (CDBG) program is a flexible program that provides communities with resources to address a wide range of unique community development needs. Beginning in 1974, the CDBG program is one of the longest continuously run programs at HUD. The CDBG program provides annual grants on a formula basis to 1209 general units of local government and States.

Examples of Infrastructure Planning

The following are examples of infrastructure planning that have been employed by some public agencies to address disadvantaged unincorporated areas as programs in their Housing Elements. These are provided for illustrative purposes only.

- [City of Modesto Housing Element](#)

The City of Modesto Housing Element was certified in July 2011 following City Council adoption on June 28, 2011. The Housing Element includes a program for ongoing coordination with Stanislaus County to address “islands”. As stated in the Housing Element, there are many areas that have been developed with residences, often at urban densities, under the governance of Stanislaus County and within Modesto’s Sphere of Influence. Within the five year planning period (2009-2014), the City plans to conduct ongoing coordination with Stanislaus County to address the following issues as they relate to “islands”:

- Address any property tax issues
- Identify infrastructure upgrades and develop cost estimates for upgrading infrastructure in compliance with municipal code provisions and regulations
- Continue to pursue the annexation of the “Shackelford” County island area, through negotiations with the County (to fund any needed utility/infrastructure improvements, and for tax-sharing agreement) and ultimately, with formal consideration by the City of Modesto Planning Commission and City Council, to be followed by LAFCo consideration.

- [Tulare County Housing Element](#)

The Board of Supervisors on March 23, 2010, adopted the 2009 Tulare County Housing Element. The Housing Element includes an action program to continue to identify housing related infrastructure needs using a number of methods and sources, including, but not limited to:

- Community needs assessments
- Housing condition surveys
- Public comments at community meetings
- Redevelopment implementation plans and amendments
- Community plans
- Relevant information from Health and Human Service Agency, Environmental Health Services, Regional Water Quality Control Board, public utility districts, community services districts and other agencies

Tulare County has been successful planning for infrastructure improvements for disadvantaged communities. The Board of Supervisors approved an agreement with the California Department of Water Resources to accept \$2 million in funding for the Tulare Lake Basin Disadvantaged Community Water Study Project. The Tulare Lake Basin includes Fresno, Kern, Kings, and Tulare Counties. The project will develop a plan that provides rural, disadvantaged communities with a safe, clean, and affordable potable water supply and effective and affordable wastewater treatments.

In addition, Tulare County is planning to replace an aging water distribution system in Seville, unincorporated community in Tulare County. In December 2011, the Tulare County Board of Supervisors approved the submittal of a grant application for Federal funding for the replacement of deteriorating distribution lines and water storage facilities in Seville. The total cost of the project is estimated to be more than \$2 million. The grant application for Federal funding and an existing grant application for State funding would cover the cost of the project.

To continue this commitment to identify housing-related infrastructure needs, the County will take the following steps:

- Provide technical assistance to local service providers including Public Utility Districts, Community Services Districts, and other water and wastewater providers
- Establish infrastructure development priorities for the County

Further Information about Disadvantaged Communities

1. California Department of Water Resources Disadvantaged Communities (DAC) Mapping Tool.

http://www.water.ca.gov/irwm/integregio_resourceslinks.cfm#DAC%20TOOL

2. California Rural Legal Assistance Foundation (2011). *The Human Costs of Nitrate-Contaminated Drinking Water in the San Joaquin Valley*.

http://www.pacinst.org/reports/nitrate_contamination/

3. California Rural Legal Assistance Foundation and PolicyLink (2007). *Unincorporated Communities in the San Joaquin Valley: New Responses to Poverty, Inequity, and a system of Unresponsive Governance*.

http://www.prrac.org/projects/fair_housing_commission/los_angeles/Colonias_CRLA_%20PolicyLink%20Framing%20Paper.pdf

4. Catarina de Albuquerque. Report of the Special Rapporteur on the human right to safe drinking water and sanitation: Mission to the United States of America:

http://www2.ohchr.org/english/bodies/hrcouncil/docs/18session/A-HRC-18-33-Add4_en.pdf

5. Council for Watershed Health (Greater Los Angeles Area). Disadvantaged Communities Outreach Evaluation Project (for Greater Los Angeles Region Integrated Regional Water Management Plan) webpage:

<http://watershedhealth.org/programsandprojects/dac.aspx>International

6. Human Rights Law Clinic, University of California, Berkeley School of Law (2007) *Human Rights at Home - The rights to housing, water, and political participation in San Joaquin Valley unincorporated communities*

http://www.law.berkeley.edu/files/IHRLC_HumanRightsatHomeNovember2007FINALVERSION.pdf

7. PolicyLink and California Rural Legal Assistance (2011). *Community Equity Initiative: A Collaborative for Change*.

http://www.policylink.org/atf/cf/%7B97c6d565-bb43-406d-a6d5-cca3bbf35af0%7D/CEI_FINAL.PDF

8. Self Help Enterprises for the California Partnership for the San Joaquin Valley. (Date Unknown) *An Evaluation of Water Program Funding Available to Disadvantaged Communities*

http://www.sjvpartnership.org/uploaded_files/WG_doc/WAT_SHE_FundProgramEval.pdf

9. Tulare County. Tulare Lake Basin Disadvantaged Community Water Study webpage:

http://www.co.tulare.ca.us/government/county_office/disadvantaged_community_grant/default.asp

OPR Resources

1. [LACFOs, General Plans, and City Annexations](#) (February 2012)

This document provides a primer on Local Agency Formation Commissions (LAFCOs) from a land use planning perspective. The publication addresses the city annexation process, CEQA, and local general plans.

2. [LAFCO Incorporation Guidelines](#) (October 2003)³

(A Guide to the LAFCO Process for Incorporations)

This is volume 1 of the first edition of OPR's advisory guidelines for use by Local Agency Formation Commissions (LAFCO) in the development of a local process for incorporation of new cities, as required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. The guidelines provide a step-by-step process for LAFCOs and citizens to follow, based on legal requirements and "best practices". Please see volume 2 (below) for appendices.

3. [LAFCO Incorporation Guidelines-Appendices](#) (October 2003)

(A Guide to the LAFCO Process for Incorporations) This is volume 2 of the first edition of OPR's advisory guidelines for use by LAFCOs in the development of a local process for incorporation of new cities, as required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. The appendices contain background information, sample forms and notices, and a Primer with basic information on the incorporation process for use by citizens and LAFCO staff.

5. [LAFCO Municipal Service Review Guidelines](#) (August 2003)

This is volume 1 of the first edition of OPR's advisory guidelines for use by LAFCOs in conducting municipal service reviews, as required by the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Chapter 761, Statutes of 2000). The guidelines provide advice on the process and substance of the municipal service review. Please see volume 2 (below) for appendices.

6. [LAFCO Municipal Service Review Guidelines - Appendices](#) (August 2003)

This is volume 2 of the first edition of OPR's advisory guidelines for use by LAFCOs in conducting municipal service reviews. These appendices provide background information and numerous templates, forms and examples to assist LAFCOs as they develop local processes for municipal service reviews..

7. [Location Maps Required for State Agencies' Review](#) (September 2000)

CEQA Guidelines require the submittal of a suitable map along with the NOP for an EIR under Section 15082 (a) (1) (b), and in the Draft EIR itself, under Section 15124 (a).

3 The LAFCO Incorporation Guidelines have not been updated to the latest statutory changes. For the latest information regarding LAFCOs, please go to www.calafco.org.

Glossary

Annexation: the inclusion, attachment, or addition of territory to a city or district (http://www.calafco.org/docs/CKH/2011_CKH_Guide.pdf)

Annexation Survey: U.S. Census Bureau conducts the Boundary and Annexation Survey (BAS) annually to collect information about selected legally defined geographic areas. The BAS is used to update information about the legal boundaries and names of all governmental units in the United States. (<http://www.census.gov/geo/www/bas/bashome.html>)

California Environmental Quality Act (CEQA): The California Environmental Quality Act (CEQA) generally requires state and local government agencies to inform decision makers and the public about the potential environmental impacts of proposed projects, and to reduce those environmental impacts to the extent feasible. (http://www.opr.ca.gov/m_ceqa.php)

Census Designated Place: delineated for each decennial census as the statistical counterparts of incorporated places. CDPs are delineated to provide data for settled concentrations of population that are identifiable by name but are not legally incorporated under the laws of the state in which they are located. The boundaries usually are defined in cooperation with local or tribal officials. (http://www.census.gov/geo/www/cob/pl_metadata.html)

Community: means an inhabited area within a city or county that is comprised of no less than 10 dwellings adjacent or in close proximity to one another. (GC Section 65302.10.(a))

Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000: establishes procedures for local government changes of organization, including city incorporations, annexations to a city or special district, and city and special district consolidations. (http://www.calafco.org/docs/CKH/2011_CKH_Guide.pdf)

Disadvantaged Unincorporated Community: a fringe, island, or legacy community in which the median household income is 80 percent or less than the statewide median household income. (GC Section 65302.10.(a))⁴

District or Special District: an agency of the state, formed pursuant to general law or special act, for the local performance of governmental or proprietary functions within limited boundaries and in areas outside district boundaries when authorized by the commission pursuant to GC Section 56133. Includes a county service area but excludes: the state, a county, a city, a school district or a community college district, an assessment district or a special assessment district, an improvement district, a community facilities district formed pursuant to the Mello-Roos Community Facilities Act of 1982, a permanent road division formed pursuant to Article 3 of Chapter 4 of Division 2 of the Streets and Highways Code, an air pollution control district or an air quality maintenance district, and a zone of any special district. (http://www.calafco.org/docs/CKH/2011_CKH_Guide.pdf)

Fringe Community: any inhabited and unincorporated territory that is within a city's sphere of influence. (GC Section 65302.10. (a))

4 GC Section 56033.5 defines “Disadvantaged unincorporated community” as an inhabited territory, as defined by Section 56046, or as determined by commission policy, that constituted all or a portion of a “disadvantaged community” as defined by Section 79505.5 of the Water Code (Amended by Stats.2011, Ch. 513)

Integrated Regional Water Management (IRWM): A collaborative effort to manage all aspects of water resources in a region. IRWM crosses jurisdictional, watershed, and political boundaries; involves multiple agencies, stakeholders, individuals, and groups; and attempts to address the issues and differing perspectives of all the entities involved through mutually beneficial solutions. (<http://www.water.ca.gov/irwm/index.cfm>)

Island Community: any inhabited and unincorporated territory that is surrounded or substantially surrounded by one or more cities or by one or more cities and a county boundary or the Pacific Ocean. (GC Section 65302.10. (a))⁵

Land Use Element: one of seven mandatory elements of a local general plan, the land use element functions as a guide to planners, the general public and decision-makers as to the ultimate pattern of development for the city or county at build-out. (2003 OPR General Plan Guidelines, www.opr.ca.gov/docs/General_Plan_Guidelines_2003.pdf)

Legacy Community: a geographically isolated community that is inhabited and has existed for at least 50 years. (GC Section 65302.10. (a))

Local Agency Formation Commissions (LAFCo): LAFCos are responsible for coordinating logical and timely changes in local governmental boundaries, conducting special studies that review ways to reorganize, simplify, and streamline governmental structure and preparing a sphere of influence for each city and special district within each county. LAFCos regulate, through approval or denial, the boundary changes proposed by other public agencies or individuals. (<http://www.calafco.org/about.htm>)

Municipal Level Services: services typically provided by cities such as fire, police, garbage collection, water, sewer, etc. (www.opr.ca.gov/docs/LAFCO_Appendices_Final.pdf)

Municipal Service Review: a review of the municipal services provided in the county or other appropriate area such as a proposed incorporation area designated by LAFCO's Commission. (www.opr.ca.gov/docs/LAFCO_Appendices_Final.pdf)

Principal Infrastructure Funding Mechanisms: the principal funding sources for local government infrastructure are taxes, benefit assessments, bonds and exactions (including impact fees). (www.opr.ca.gov/docs/General_Plan_Guidelines_2003.pdf)

Sphere of Influence: a plan for the probable physical boundaries and service area of a local agency, as determined by LAFCo. (http://www.calafco.org/docs/CKH/2011_CKH_Guide.pdf)

5 GC Section 56375.3(b)

Funding Matrix

The following matrix lists funding opportunities for drinking water projects. To learn more about the specific funding sources, please visit the websites of the listed State agencies for more information.

Agency	Program (year passed or created)	Funding Provided (in million \$)	Funding Remaining/Available (in million \$)	Limitations/Barriers on Use of Funds for Drinking Water Treatment (capital or O&M)
California Department of Public Health (CDPH)	Safe Drinking Water State Revolving Fund (SDWSRF) (1996) (grants and loans)	Generally \$100-\$150: Low-interest loans and some grants to support water systems with technical, managerial, and financial development and infrastructure improvements.	\$130-\$150 (revolving funds) (annually)	<ul style="list-style-type: none"> 20 to 30% of annual federal contribution can be used for grants. The remainder must be committed to loans. Funds can be used only for capital costs. Cannot be used for O&M Only loans (not grants) for privately owned water systems. Some funds available for feasibility and planning studies for eligible projects/systems. Can only be used for Public Water Systems (not domestic wells or State Small Systems)
	Proposition 84 (2006) (grants)	\$180: Small community improvements. ----- \$60: Protection and reduction of contamination of groundwater sources. \$50 Matching funds for federal DWSRF ----- \$10: Emergency and urgent projects.	\$0 (Over subscribed) ----- \$0 (Fully allocated) Will be fully committed with the current year grant but not yet liquidated ----- -\$7	<ul style="list-style-type: none"> Funds can be used only for capital costs. Cannot be used for O&M. Some funding available for feasibility and planning studies for eligible projects/systems. Can only be used for Public Water Systems not domestic wells or State Small Systems Used to address sudden unanticipated emergency situation such as fires, earthquakes and mud slides that damage critical water infrastructure. May fund short term mitigations such as hauled water.
	Proposition 50 (2002) (grants) (fully allocated)	\$50: Water security for drinking water systems. \$69: Community treatment facilities and monitoring programs. \$105: Matching funds for federal grants for public water system infrastructure improvements.	\$0 (fully allocated) ----- \$0 (fully allocated) ----- \$0 fully allocated, mostly liquidated	<ul style="list-style-type: none"> Can only be used for capital costs. Cannot be used for O&M. Can only be used for Public Water Systems not domestic wells or State Small Systems
	Clean Water State Revolving Fund (Expanded Use Program) (CWSRF) (1987) (loans)	\$200-\$500 per year: Water quality protection projects, wastewater treatment, nonpoint source contamination control, and watershed management.	\$50 per agency per year; can be waived	Eligible Uses: Stormwater treatment and diversion, sediment and erosion control, stream restoration, land acquisition, Drinking water treatment generally not eligible except under certain Expanded Use scenarios. Capital cost only. O&M not eligible.
State Water Resources Control Board (State Water Board)	Small Community Groundwater Grants (Prop 40) (2004, amended 2007) (grants)	\$9.5: Assist small disadvantaged communities (20,000pp) with projects where the existing groundwater supply exceeds maximum contaminant levels, particularly for arsenic or nitrate	\$1.4 remaining - \$0.3 available to encumber; \$1.1 available to appropriate	\$ can go to local govt or NGO. Must demonstrate financial hardship. Can only provide alternate water supply. No O&M costs. Program not currently active due to staff resource limitations
	State Water Quality Control Fund: Cleanup and Abatement Account (2009)	\$10 in 2012 (varies annually): Projects to (a) clean up waste or abate its effects on waters of the state, when there is no viable responsible party, or (b) address a significant unforeseen water pollution problem (regional water boards only). Funds can be allocated to: Public Agencies, specified tribal governments, and not-for-profit organizations that serve disadvantaged communities	\$10, but varies.	Eligible Uses: Emergency cleanup projects; projects to clean up waste or abate its effects on waters of the state; regional water board projects to address a significant unforeseen water pollution problem. Recipient must have authority to clean up waste. Under certain circumstances this fund has been used to provide drinking water O&M for limited

Governor's Office of Planning and Research

SB 244 Technical Advisory - PUBLIC REVIEW DRAFT

09-28-2012

Agency	Program (year passed or created)	Funding Provided (in million \$)	Funding Remaining/Available (in million \$)	Limitations/Barriers on Use of Funds for Drinking Water Treatment (capital or O&M) durations.
California Department of Water Resources (DWR)	Integrated Regional Water Management (IRWM) (2002) (grants) (fully allocated)	\$380 (Prop 50): Planning (\$15) and implementation (\$365) projects related to protecting and improving water quality.	\$0, fully committed	
	Integrated Regional Water Management (IRWM) (2002) (grants)	\$600 remaining (Prop 8+): Regional water planning and implementation.	~\$28 (central coast projects) ~\$33 (Tulare/Kern projects)	Must be consistent with an adopted IRWM Plan and other program requirements. For capital investment only
	Contaminant treatment or removal technology pilot and demonstration studies (2002) (grants)	Up to \$5 per grant	\$15 million available	Eligible applicants are public water systems under the regulatory jurisdiction of CDPH and other public entities For capital investment only
	Safe Drinking Water Bond Law (Prop 81) (1988)	Up to \$74 to be awarded to current priority list. \$0.025 max per project	Remaining balance to be determined.	Provides funding for projects that investigate and identify alternatives for drinking water system improvements
	Drinking water disinfecting projects using UV technology and ozone treatment (2002) (grants)	\$0.05 minimum, up to \$5 m per grant	\$19 m remaining	Eligible applicants are public water systems under the regulatory jurisdiction of CDPH For capital investment only
iBank (CA Infrastructure and Development Bank)	Infrastructure State Revolving Fund (ISRF) Program (2000) (loans)	\$0.25 to \$10 per project to finance water infrastructure that promotes job opportunities. Eligible projects include -construction or repair of publicly owned water supply, treatment, and distribution systems.	\$52.6 million approved to date for Water Supply, Water Treatment and Distribution Applications continually accepted	Finances system capital improvements only. Must show job creation. Special loan tier for DACs was discontinued.

Assembly Local Government Committee

Assembly Member Cameron Smyth, Chair

LEGISLATIVE UPDATE FROM SACRAMENTO

2012 CALAFCO ANNUAL CONFERENCE

October 5, 2012

Life After Redevelopment – Are Infrastructure Financing Districts (IFDs) the Solution?

- SB 214 (Wolk) – would have eliminated the voter approval requirement for a city or county to create an IFD and would have expanded the type of projects that could be financed by an IFD, including watershed lands, flood management, habitat restoration, cleanup and development of brownfield properties (Polanco Act), projects that implement a transit priority project, or regional transportation plan. **VETOED.**
- AB 2144 (Assembly Speaker Perez) – would have expanded the types of facilities and projects that could be financed under IFD law, would have reduced the voter threshold for the creation of an IFD and the issuance of bonds for the IFD, would have authorized an IFD to utilize the powers provided under the Polanco Act for brownfield cleanup, and would have renamed IFD law to the Infrastructure and Revitalization Financing District (IRFD) Act. **VETOED.**
- SB 1156 (Senate President Pro Tem Steinberg) - would have allowed cities and counties to establish Sustainable Communities Investment Authorities (Authorities) to use tax increment financing, on a limited scale, along with other financing tools to support the goals of SB 375 (Steinberg), Chapter 728, Statutes of 2008. **VETOED.**
- AB 2551 (Hueso) – would have authorized a legislative body of a city or county to establish an IFD in a "renewable energy infrastructure area" as the bill defined, and would have exempted the creation of the IFD from voter-approval requirements. **VETOED.**
- AB 2259 (Ammiano) – makes conforming changes to San Francisco's special waterfront IFDs related to the America's Cup. **SIGNED - Chapter 785, Statutes of 2012.**

Municipal Bankruptcy – Who's Next?

- AB 1692 (Wieckowski) – Would have revised recently enacted language relating to the neutral evaluation process for local public entities contained in AB 506 (Wieckowski), Chapter 675, Statutes of 2011. **PASSED ASSEMBLY, DIED IN SENATE RULES COMMITTEE.**

Health Care Districts: Scrutiny = More Legislation To Come

- AB 2115 (Alejo) – would have required local health care districts to enter into a written employment agreement to employ or contract for a hospital administrator or chief executive officer. **VETOED.**
- AB 2180 (Alejo) – requires local health care districts' written employment agreements with hospital administrators or chief executive officers to include specified information about compensation. **SIGNED – Chapter 332, Statutes of 2012.**
- AB 2418 (Gordon) – would have required health care districts to spend 95% of tax revenue on current community health care benefits, as the bill defines, and would have limited to 30% the amount of annual revenue that could have been allocated to reserves. **DIED IN THE ASSEMBLY APPROPRIATIONS COMMITTEE.**

Lovely LAFCO-Related Bills

- AB 2238 (Perea) – bill version that passed the Assembly would have allowed LAFCS, in their municipal service reviews, to assess alternatives for improving efficiency and affordability of infrastructure and service delivery for drinking water and wastewater services, and would have added new requirements to the Department of Public Health for programs related to small community water systems. **AB 2238 morphed into a non-LAFCO bill in the Senate and didn't move out of the Senate Appropriations Committee.**
- AB 2698 (Assembly Local Government Committee) – annual Assembly Local Government Committee Omnibus bill that makes several minor noncontroversial changes to the Cortese-Knox-Hertzberg Act. **SIGNED - Chapter 62, Statutes of 2012.**
- SB 1090 (Senate Governance and Finance Committee) – annual Local Government Omnibus Act that makes several minor noncontroversial changes to the state laws affecting local agencies' powers and duties. **SIGNED - Chapter 330, Statutes of 2012.**

--Under SB 1090, cities will be required to identify and plan only for island and fringe communities that are disadvantaged unincorporated communities. SB 1090 clarifies that a city need not develop new data to comply with SB 244's

(Wolk, Chapter 513, Statutes of 2011) requirement to update the general plan land use element to analyze service needs for disadvantaged unincorporated communities. SB 1090 allows updates to be based on existing data, like what is provided by LAFCO MSRs.

- AB 1098 (Carter)* – would have reallocated vehicle license fee revenue to recently incorporated cities and to cities that annexed inhabited territory to fix the consequences of a budget bill, SB 89 (Budget Committee, Chapter 35, Statutes of 2011). URGENCY MEASURE, 2/3 vote of each house. **VETOED** with message:

"As drafted, this bill would undermine the 2011 Realignment formulas in a manner that would jeopardize dollars for local public safety programs, provides cities new funding beyond what existed under previous law, and would create a hole in the General Fund to the tune of \$18 million. Given the current fiscal uncertainties, this is not acceptable."

--*SB 1566 (Negrete Mcleod) – substantially similar bill that was introduced during the regular bill introduction deadline. SB 1566 passed the Senate Governance & Finance Committee, but died in the Senate Appropriations Committee.

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October, 2012

Throw Away Cities? Not this Year?

Bill Chiat, CALAFCO Executive Director

Last year, SB 89 – one of the budget trailer bills – was signed into law. It severely reduced the vehicle license fees (VLF) for all cities and eliminated them for cities incorporated after 2004 or for inhabited territory annexed to cities after 2004. This created a fiscal crisis for the four most recently incorporated cities, all of which are in Riverside County.

Early this year Senator Gloria Negrete McLeod introduced SB 1566 to correct this gap. Despite intense efforts from the League of Cities and the affected cities, the bill died in Senate Appropriations Committee in May.

Not only creating a financial penalty for the affected cities, it shapes a policy issue for the state: If VLF is no longer available for incorporations and inhabited annexations – will there be another new city or inhabited annexation in California? It turns out the pressure continued on the Legislature, and during the very last two days of the session AB 1098 (Carter) was gutted and amended to restore VLF funding to incorporations and annexations since 2004, and into the future. At the time of publication the bill passed the Legislature and is on the Governor's desk for action. The cities' futures may rest with his action.

Still, the issues of funding new cities and annexations remain. This issue of *The Sphere* features articles which explore questions of incorporation, annexation and disadvantaged unincorporated communities.

Adding to the drama, on August 3rd *The Los Angeles Times* published an editorial entitled: **New California cities? Not now. Sorry, Jurupa Valley, Menifee, Wildomar and Eastvale, but we can't afford you.**

The editorial took aim at the cities, claiming that the state could not afford to "subsidize" these cities with state cash any longer. Unfortunately it contained erroneous information and assumptions about the nature and use of VLF funds and (any) state subsidies to new cities. It correctly observed that we are suffering the consequences of the cut in VLF in 2004. Done at a time of budget surpluses when the state could backfill lost VLF revenues, the funds soon were unavailable resulting in SB 89 last year. A response to the editorial was submitted by the mayors of the four cities and the Chair of the Riverside Board of Supervisors. It's instructive to read the editorial and response in the context of the broader issues of incorporation and annexation. You will find them on page 14.



ANNUAL CONFERENCE EDITION

2012 Report to the
Membership

Future of CALAFCO is
Bright

Case Study of East Los
Angeles

A View from the Balcony

The Power of
PARTNERSHIPS
CALAFCO 2012 Conference

The Sphere

CALAFCO Journal

October, 2012

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The contents of this newsletter do not necessarily represent the views of CALAFCO, its members, or their professional or official affiliations.

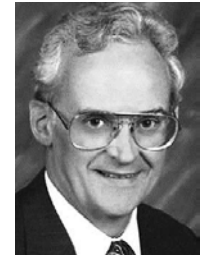
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CALIFORNIA ASSOCIATION OF
LOCAL AGENCY FORMATION
COMMISSIONS **CALAFCO**

FROM THE CHAIR

Future of CALAFCO is Bright



Jerry Gladbach
Chair, CALAFCO
Board of Directors

CALAFCO has come a long way under the stewardship of Bill Chiat. Bill has laid the foundation for CALAFCO to become even more effective. This is because of the relationships Bill has developed with the LAFCos, the Legislature and the Governor's office.

I see CALAFCO continuing to be recognized as the premier organization that can provide unbiased information regarding cities and special districts, not only for the Legislature and Executive branch of the State, but also for cities, special districts and the public. I see CALAFCO being respected by the Legislature and hence providing the tools necessary for the Legislature to carry out its responsibilities in an ever-changing society.

Within the Regions I already see more interest among Commissioners wanting to be elected to the CALAFCO Board. This is great because the Board then gets new ideas, making the Board even stronger. I predict that the interest among Commissioners to get on the Board will become even more exciting. I also see some LAFCos within a Region pursuing shared staff and consulting services, e.g. GIS and auditing.

With the continuing fiscal challenges counties, cities and special districts have – and I predict that these challenges will

continue long after the economy gets back to the way it was – the need for the Municipal Service Reviews will become ever more valuable. The MSRs can help point to those services that will be impacted by dire financial conditions. This will provide LAFCos the opportunity to encourage consolidations or other options for shared resources in their work with local agencies.

Perhaps the biggest challenge to LAFCos is sustaining agriculture. Recognizing the increase in the State's population and accompanying desire for cities to expand, on the one hand, and the increasing dependence on California agriculture to feed the nation and the world, on the other hand, sustaining agriculture will not be an easy task.

One item that will aid LAFCos is the authority to act as an arbitrator to a final decision regarding tax sharing agreements to end stalemates. Decisions that are made on a timely basis will gain public confidence in the governmental process.

In conclusion, Bill Chiat will leave us some large shoes to fill, but I am confident that Pamela Miller, with the support and guidance from the CALAFCO Board, will do a great job.

Commissioners Appointed to CALAFCO Board of Directors

Two vacancies created on the Board of Directors when commissioners lost elections were filled by Board appointments. In both cases recruitments were held for interested commissioners and a recommendation made by the Board members from that region.

In May the Board appointed Contra Costa LAFCo Commissioner **Michael McGill, P.E.** to fill a special district Board vacancy in the Coastal Region.



Commissioner McGill is a member of the Central Contra Costa Sanitary District Board of Directors. He replaces Cathy Schlottmann, formerly of Santa Barbara LAFCo, who was not reappointed as a commissioner.

In July the Board appointed Stanislaus LAFCo Alternate Commissioner **Matthew**



Beekman to fill a city Board vacancy in the Central Region.

Commissioner Beekman is the Mayor Pro Tem of the City of Hughson. He replaces former Yolo Commissioner Stephen Souza who lost his reelection bid.

The Board expressed its gratitude to both Cathy Schlottmann and Stephen Souza for their service to the Association.

Both appointed seats will be up for election at the CALAFCO Business Meeting in October.

FROM THE EXECUTIVE DIRECTOR

The View from the Balcony



Bill Chiat
Executive Director

We rarely take the opportunity to step a happening in the complex environments in which we operate without occasionally stopping to look around and reflect on what we see. Since announcing my retirement from CAway from fray of daily challenges to take a look at what's going on around us, to "get on the balcony." It's hard to understand what's LAFCO, I have had a chance to do some of that observation from the balcony and have also benefited from the observations of many others – both inside and outside CALAFCO – who have shared their reflections on LAFCO.

We live in a world that is challenging the very role of government in our lives. The structures and systems many of us grew up with no longer work. Over my 35 years of public service I have had the privilege to serve in city, county, special district and state governments, and now in state association leadership roles. The challenges we face today are unlike anything I've seen before. They require organizations to constantly assess the needs of the communities they serve and the services they provide. The opportunities we face require adaptive solutions and adaptive leadership: to consider new approaches, mobilize discovery, take risks, let go of past conceptions, shed certain ways, and generate new capacity among staff and boards to thrive anew.

From the balcony I see six adaptive challenges for LAFCO for your consideration:

1. Facilitating Adaptive Challenges in Municipal Service Delivery

Much has been said about new paradigms in service delivery. Several LAFCOs have taken leadership roles in facilitating shared services, functional consolidations and other approaches to sustain effective local services. The need for these and other adaptive approaches will only increase; they require continued learning and experiments in how to provide services in an ever-transforming world. LAFCo can play a critical facilitative role in bringing together service provider to learn, plan, try solutions and learn again. And the parties at the table will continue to evolve. Service provision may come to include more private providers, not-for-profits, mutual corporations and others in addition to local agencies. Both LAFCo and local agencies need to consider entirely new ways of providing services. Traditional solutions are less likely to be sustainable. LAFCo has the opportunity to position itself as a valuable facilitator to these adaptive challenges.

2. Oversight of Local Agencies

A significant adaptive challenge for LAFCo from the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 was its expanded role in oversight and review of local agencies. Now, the reality of Bell, Vernon, Stockton, sanitary agencies in Marin and others has raised the question of who *should* be watching local agencies. As far back as 1969 the courts have

found LAFCo's role to be the "... *watchdog the Legislature established to guard against the wasteful duplication of services...* ." Recent legislative hearings have examined the oversight issue and LAFCo's role. A general session at the 2012 annual conference will further explore this issue. As commissions consider the next round of MSRs, some are grappling with whether they should expand their review of finances, governance, conflict of interests and agency effectiveness and whether they have a role in identifying potential problems outside of service delivery and capacity. From an outsider's perspective the questions may be: If not LAFCo, then who? From a LAFCo's perspective the question might be: "So what if we identify something?" While these are adaptive challenges are bigger than LAFCo, certainly LAFCo could – and could be in the best position to – have a role in the solutions.

3. Managing Growth and the New Urbanism

Depending on whom one asks and where one asks it, those outside of LAFCo will give a range of responses on LAFCo's effectiveness in preventing sprawl and encouraging orderly growth. The economic catastrophe in California has stopped growth and provided a few years for reflection on where growth will go in the future. Some LAFCos have used this opportunity to review policies. It's only a matter of time before growth comes back

to California. But it is likely to be a different kind of growth. New state policies such as SB 375 and AB 32 will affect how growth will occur, and the financial means to fund local services have been altered as well.

Community expectations may be changing as well. Denser urban housing, shorter commutes, public transportation and similar trends will affect how communities grow. Most general plans (and LAFCo policies?) are lagging this change.

The financial mechanisms have been altered as well. How should LAFCos respond? How should policies regarding

spheres of influence, annexations, service extensions and agency formation be reviewed or revised in light of this opportunity to observe what is happening with respect to growth now and in the future?

4. Growth in Unincorporated Territory

Who should manage growth in the unincorporated areas? Should LAFCo have a role? This has been a long-contested issue. It was again addressed in CKH in 2000 and the compromise solution (GC §56434) expires at the end of the year with no one interested in its extension. Still, LAFCo has a regulatory role to manage orderly growth and prevent sprawl for cities and special districts, but not counties. There are solid arguments on both sides of the equation, but clearly LAFCo cannot meet the legislative mandates for

agricultural preservation and orderly growth or local policies adopted in response to the previous point if it has no authority on growth in unincorporated, undeveloped territory within the county.

5. Service Delivery and Disadvantaged Unincorporated Communities

Over the entire eight years of my tenure (and well beyond) there has been discussion regarding the modification of GC §56133 to allow more authority for LAFCo to extend services outside boundaries and spheres. A task group worked extensively over the last two years to craft language which provides expanded authority with limitations. The proposal has CALAFCO Board support, but there still remains a need to work with other stakeholders and some LAFCos to bring the language to the legislature next winter.

In my work with stakeholders in disadvantaged unincorporated communities over the last three years, one thing became very clear. In most cases annexation of those communities to nearby cities is not practical, political and/or financially feasible. What IS feasible and has a greater potential for actually getting badly needed services to these communities is to allow service extensions outside of boundaries and spheres. This avoids the issues of annexation but does open up the potential for unintended growth.

This adaptive challenge requires new thinking, taking some risk in oversight of services and growth, and abandonment of certain assumptions and beliefs in order to implement.

Continued on page 9

LAFCo "... is the "watchdog" the Legislature established to guard against the wasteful duplication of services ..."

City of Ceres v. City of Modesto
5th District Court of Appeals
July, 1969



Dear CALAFCO Members:

We are proud to report to you that the Association continues as a strong, vibrant educational resource to members and as an advocate for LAFCo and LAFCo principles to statewide decision makers. In 2012 the Association maintained a high level of educational services as well as a healthy agenda of legislative issues. During the year we saw active involvement of LAFCOs from around the state and had the privilege of welcoming a number of new Board members who enrich the Board's perspectives. We are excited with both the program quality and participation in the Staff Workshop and the CALAFCO U courses this year. Monterey LAFCo and the Annual Conference planning committee have done an outstanding job with the 2012 Conference. We are sad to say goodbye to our retiring executive director, Bill Chiat, but look forward to working with our new ED, Pamela Miller. Finally, the Association remains on solid financial ground. The recently adopted budget maintains member service levels and retains a healthy reserve.

Our achievements are the result of the dedicated efforts of the many volunteer LAFCo staff who contribute their time and expertise. The Board is grateful to the Commissions that support their staff as they serve in the CALAFCO educational and legislative roles on behalf of all LAFCOs. We are also grateful to the Associate Members and event sponsors that help underwrite the educational mission of the Association and allow us to keep registration fees as low as possible to encourage more participation.

EDUCATIONAL SERVICES

CALAFCO educational and information sharing-services are the Board's top priority for member services. The Association focuses its resources in four areas: the Staff Workshop, Annual Conference, CALAFCO University courses, and electronic resources including the web site and the member list-serves.

Staff Workshop and Annual Conference We continued the tradition of quality education programming with the Staff Workshop held in Murphys in April and the Annual Conference in Monterey in October. The Workshop, hosted by Calaveras LAFCo, brought together 96 LAFCo staff from around the state for a three-day workshop at the Ironstone Winery Conference Center. It created an opportunity for LAFCo staff to visit a part of the

state most of them had never seen. An exceptional program centered on the theme "LAFCOs in a Brave New World" with sessions including LAFCo's role in regional planning, addressing agency labor agreements in shared services and consolidations, implementation of SB 244-Disadvantaged Unincorporated Communities, leadership practices to meet adaptive challenges, how the economy is affecting service delivery, GIS mapping and more. A special series of sessions was specifically designed for clerks and included records management, use of technology and best practices among the topics. The unique mobile workshop brought participants to the historic Utica Water Authority where they visited the wood flumes, canals, penstocks, and historic powerhouse facilities along the district's 27-mile water delivery system.

Over 200 LAFCo commissioners and staff are expected at the 2012 Conference in Monterey. Hosted by Monterey LAFCo, the program centers on the theme "*The Power of Partnerships*" and includes a range of sessions on current issues: sustaining agriculture; shared services; LAFCo oversight of local agencies; services outside boundaries; and strategic thinking in trying times. The Conference attracted an impressive list of speakers, including Assembly Member Roger Dickinson, Food and Agricultural Secretary Karen Ross, Department of Conservation Director Mark Nechodom, and Panetta Institute for Public Policy director Sylvia Panetta. The popular mobile workshop highlighted sustainable agricultural practices that help Monterey growers feed the world.

CALAFCO University The Association offered four courses in 2012 on a range of current issues. The courses allow staff, commissioners and other interested parties to explore in depth LAFCo processes, policies and actions. All four were timely topics and well-attended. *LAFCOs and Health Care Districts* was held in February in San Jose, *Shared Services and Service Efficiencies* was held in April in Murphys just before the staff workshop, *Cities Merge? Municipal Consolidations and Bankruptcies* was held in Los Angeles in June, and *CEQA for LAFCOs* was held in September in Sacramento. These courses are possible only with the volunteer efforts of LAFCo staff and associate members. Thank you in particular to Orange, Los Angeles, Santa Clara and Calaveras LAFCOs, BB&K, Colantuono & Levin, Baracco & Associates and all the others who contributed to the classes. A special thanks to **June Savala** (Los Angeles LAFCo) for coordinating the courses this year.



Accreditations

CALAFCO's educational activities have all been accredited by the American Planning Association to provide AICP credits for certified planners. This benefit is provided at no cost to LAFCo staff and helps them maintain their certifications. In addition, both the Conference and Workshop have sessions for LAFCo counsel that have been accredited for MCLE credits by the California Bar.

Web Site The CALAFCO web site is a vital resource for both LAFCOs and the community with questions about local government in California. The site consistently attracts between 5,500 and 6,500 visits per week. The vast majority of the visits are for the reference and resource materials found on the site and referral information to member LAFCOs. The design of the site has remained virtually unchanged since it was launched in the early 2000s. After a lengthy planning and design period, we are very excited to announce the launch of an all new CALAFCO Web Site! Among the many improvements is a new look, easier navigation with drop-down menus, a sophisticated search function, self-generated passwords for the Members' section, better organization of materials and a host of other resources. We are grateful to the volunteers who worked with the executive director to develop the site and to **Emmanuel Abello**, Santa Clara LAFCo, who designed, built and launched the site. Please check it out at www.calafco.org.

List-Serves The list-serves maintained by the Association continue to be an important communication and information sharing tool among LAFCo staff. In total, we now maintain eight list serves to help members share information, materials, and expertise. This year our webmaster upgraded his servers, and we launched a new list serve system. The launch created an overload on the system, but staff was able to quickly remedy the problems. The new system is better able to handle content and attachments and is much easier for CALAFCO staff to administer. It required no changes on the part of the users.

White Paper CALAFCO was approached by the Governor's Office of Planning and Research (OPR) to update an obsolete state publication on general plans and city annexations. The publication was written in 1997 before the rewrite of LAFCo law in 2000. CALAFCO partnered with OPR and helped fund the rewrite of the publication *LAFCOs, General Plans and City Annexations*. This new publication integrates the city annexation process with CEQA and local general plans. The CKH Act provides

opportunities for dovetailing the requirements of the Planning and Zoning, CEQA and annexation laws which, in turn, can promote efficiency in processing applications. The publication was written by Associate Members Ken Lee (RSG, Inc.) and Holly Whatley (Colantuono & Levin) and reviewed by Carole Cooper, Steve Lucas, Lou Ann Texeira and Bill Chiat. The document is available to download from the CALAFCO web site.

LEGISLATIVE PROGRAM

CALAFCO maintained a full legislative agenda this year. While the Association sponsored only one bill this session, it was lengthy and complex. During this second year of the session, CALAFCO staff tracked over 30 different bills that could affect LAFCo. The top priority of the Legislative Committee was **AB 2698**, the Assembly Local Government Committee Omnibus bill. While normally this annual bill contains minor technical changes to Cortese-Knox-Hertzberg, this year the 23-page bill sponsored by CALAFCO contained the first phase of a major project to clean up the many conflicting and confusing protest provisions in the Act. This culminates a lengthy project to consolidate all of the protest provisions into a single section of the Act. While no substantive changes were made to the law, the goal was to set the stage for subsequent phases to eliminate conflicting statutes and bring consistency to the provisions. These policy changes will take careful work with stakeholders, but we believe we made a substantial first step with AB 2698. The legislation was signed into law by the Governor on July 9th.

We are grateful to the support of San Diego LAFCo, and in particular former LAFCo Counsel Bill Smith for authoring the language in the bill. We also appreciate the efforts of Legislative Committee Vice Chair **Harry Ehrlich** (San Diego LAFCo), Assembly Local Government Committee chief consultant **Debbie Michel**, and our sister associations which assisted in bringing this effort to fruition.

Highlights of other legislation we worked include:

- ♦ **AB 2238 (Perea)** – This bill originally included significant unfunded mandates for LAFCo to study alternative service delivery structures in MSRs for agencies that serve or could serve disadvantaged unincorporated communities. Staff worked extensively with the author and sponsors to successfully remove the mandate. The bill was eventually gutted and amended to focus on emergency water grants and have no effect on LAFCo.

- ♦ *AB 2624 (Smyth)* – Would make LAFCo eligible to apply for planning grants from the Strategic Growth Council. It passed the Assembly with no opposition. However there was objection to the bill by Senate staff in the Natural Resources and Appropriations Committee. Despite no opposition (and encouragement from the Strategic Growth Council) Senate staff prepared an erroneous and exaggerated report on the potential costs of the bill. CALAFCO was able to move the bill out of Natural Resources; however it was placed in the Senate Appropriations suspense file and was never heard in committee. (CALAFCO-sponsored; died in Senate Approps.)
- ♦ *SB 1566 (Negrete McLeod)* – This bill would have corrected the VLF funding hole created by the 2011-12 state budget for inhabited annexations and incorporations since 2004. This has created major fiscal crises for a number of cities. After dying in the Senate it was resurrected in the Assembly as *AB 1098 (Carter)* (CALAFCO supported; passed legislature, awaiting Governor)

For a complete list of CALAFCO bills, please visit the web site. Information is updated daily.

The Legislative Committee is currently working on several substantial legislative proposals for 2013:

- ♦ *Protest Provisions* The second phase of the project will be to enact more substantive changes to the protest provisions, to make them more consistent and easier to apply.
- ♦ *Extension of Services Outside Boundaries* The Legislative Committee has examined this for years, but in 2011-12 an intensive effort led by Keene Simonds (Napa LAFCo) led to a near-consensus on language that would increase LAFCo flexibility in certain situations to extend services outside of boundaries and spheres. The Board is supportive of the language and expanded authority, but it will require work with other affected stakeholders in the environmental, agricultural and local agency communities prior to introducing a bill this winter.
- ♦ *Disincorporation Law* - State law is terribly out-of-date with respect to municipal consolidations and mergers. The June CALAFCO U course examined the issues in depth. Because there is a potential for a disincorporation – or certainly many people are looking at the law – the Legislative Committee is examining the possibility of updating the law. Thank you to Orange LAFCo for organizing and preparing a

White Paper on legislative questions; it is available on the web site.

The positive results of the Committee's efforts would not be possible without the leadership of Committee Chair Bill Chiat and Vice Chair Harry Ehrlich (San Diego LAFCo), along with the volunteer efforts of the 20 LAFCo staff, counsel and Board members who serve on the Committee. The work of this group is critical in crafting legislation, providing recommendations to the Board on legislative issues and supporting the legislative process.

ASSOCIATION MANAGEMENT

A Change in Leadership In February, Executive Director Bill Chiat announced his retirement following the October Conference. The Conference marked his eight year of service as executive director. The Board reluctantly accepted the retirement and initiated a process for selecting a new executive director. This provided an opportunity for the Board to reflect and consider the capacities and strengths it desired in the ED, along with affirming what the Board sees as the role and responsibilities of the ED. The Board expressed great appreciation for Bill's leadership over the years and affirmed the ED model created when he was hired.

The Board appointed a Selection Committee to manage the process. The Committee included Chair Jerry Gladbach (Southern Region), Vice Chair Ted Novelli (Central Region), Secretary Mary Jane Griego (Northern Region), Treasurer John Leopold (Coastal Region) and CALAFCO Executive Officer Lou Ann Texeira. A Request for Professional Services Proposals was issued in February. Eleven complete proposals were submitted ... an impressive number! In May the Board met and identified key qualifications and capacities they wanted in the new executive director. The Selection Committee met and screened the proposals based on the criteria set by the Board. While all eleven had merit, the Committee selected four candidates to interview in the next step. The interviews were conducted by the Selection Committee in Sacramento in June, and two finalists were identified to be interviewed by the full Board and staff officers in July. Following the interviews the Board selected Pamela Miller and offered her a contract as new Executive Officer. Pamela begins her work as Executive Director on September 17th. The Board included funds in the budget to allow overlap in executive directors and a smooth transition. We look forward to working with Pamela and are excited about the energy and talents she brings to the Association.



New Board Members During 2012 three Board members left CALAFCO as a result of outcomes from local elections. We are honored to welcome these new commissioners to the Board:

- **Eugene Montanez** – Riverside LAFCo (city member, Southern Region)
- **Mike McGill** – Contra Costa LAFCo (district member, Coastal Region)
- **Matthew Beekman** – Stanislaus LAFCo (city member, Central Region)

We are grateful for the time contributed by all 16 Board Members and the support from their LAFCos for serving on the Board of Directors.

Financial Policies and Reporting The Association continues to stand on a strong financial base. The Board maintains policies and current filings which are in compliance with all federal and state requirements for 501(c)(3) organizations. The CALAFCO Policy Manual, IRS Form 990 and other key Association documents are available on the CALAFCO web site. The Association also maintains its records with the national non-profit reporting organization, GuideStar (www.guidestar.com). In 2012 CALAFCO once again earned the *GuideStar Exchange Seal* in recognition of its transparency and completeness in documentation.

All financial records are reviewed quarterly by an outside CPA with reports to the Treasurer and the Board. The Board also reviews the annual IRS Form 990 tax filing prepared by the CPA and staff.

2012-13 Budget The Board has managed the financial resources of the Association closely. For the first time in four years LAFCo dues were increased by the CPI as authorized in the Association By Laws. While only a 2.2% increase, the Board felt it was necessary to keep up with the increasing costs of operating the Association.

The adopted budget for 2012-13 provides only minor changes from the 2011-12 budget. The budget increased \$1,100 over the previous year, largely to accommodate a short overlap between executive directors. The close of the fiscal year showed a greater year-end balance than anticipated in the adopted budget, allowing the Association to avoid the use of reserves as authorized when it adopted the budget in February. The approved budget is \$359,192, which includes a \$15,367 contingency. There are small increases in rent, professional services and conference and workshop expenses in

the budget which are offset by increases in revenues from dues and returns from the conference. The budget is balanced and does not tap any of the reserve funds.

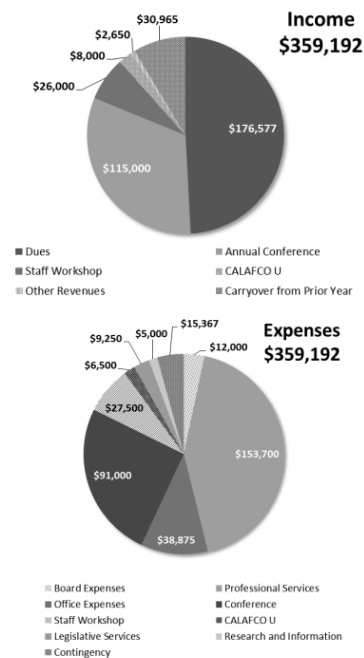
Restricted Fund Reserve

Since 2005 an important goal established by the Board has been to grow and maintain a fund reserve to support member services in uncertain economic times and avoid the need to tap members for additional funds, as had been done in the past. With an initial goal of 35% of non-conference operating expenses, the reserve is currently at \$120,754, about 53% of the annual operations budget outside of the conference and workshop. The reserve is not part of the annual budget and requires a vote of the Board to use its funds. The Association has not used the fund reserve since the early 2000s. CALAFCO maintains its funds with the Local Agency Investment Fund (LAIF). While the interest rate has remained low again this year, we have not lost any of the principle in our savings or investments.

Finally we want to recognize the outstanding leadership of our executive director **Bill Chiat** and executive officer **Lou Ann Texeira** (Contra Costa LAFCo). Added to that is our appreciation for all the contributions of executive assistant **Jamie Szutowicz** in the CALAFCO office, deputy executive officers **Marjorie Blom** (Stanislaus LAFCo), **June Savala** (Los Angeles LAFCo) and **Steve Lucas** (Butte LAFCo), and Legal Counsel **Clark Alsop** (BB&K). These people, along with many other volunteers, associate members, and members of the Board have all worked together this year to bring many achievements and a strong Association to you, our member LAFCos.

Sincerely Yours,

The CALAFCO Board of Directors



The View from the Balcony

Continued from page 4

6. Broader Representation on Commissions

Over the years I've been asked by those outside LAFCo about the objectivity of LAFCo commissioners and their ability to separate LAFCo decisions from the decisions of their city, county or district. LAFCo law is clear about this representation and most LAFCos go to great lengths to educate their commissioners. As a county executive I observed on more than one occasion where one of my supervisors voted differently at a LAFCo meeting than the Board preferred.

Nonetheless the make-up of commissions does continue to raise the question. The 29 LAFCos with special district representation have helped address this concern by having a broader base which helps break up any voting blocks. Getting districts on the remaining 28 LAFCos is an adaptive challenge. When I served as an executive in a sanitation district we argued that districts should be considered equal partners in service provision with cities and counties and should have a seat at the table on decisions of services and growth. LAFCo is one of the few, if not only, governing board where that can happen. It benefits the districts, the customers of the districts and the community as a whole to have a broader perspective on every commission (San Francisco is the obvious exception). Perhaps the time has come for legislative action to require districts to be seated on every LAFCo in the same manner as cities and counties.

So that's my view from the balcony. We've made much headway in addressing these

adaptive challenges – I note, for example, the 45 bills CALAFCO has supported, sponsored or influenced over the last eight years, 39 of which have become law. But there are more challenges out there and it will take the adaptive leadership of commissioners and staff to continue for continued progress on the LAFCo mission of orderly growth, prevention of sprawl, preservation of agricultural and open space lands, and sustainable municipal services.

I hope you too will take a moment every now and then for your own trip to the balcony. It can be an eye-opening exercise to look at what is happening around you; to reflect on what you learn; and to strategically apply it to the direction of the commission.

Best wishes in these great adaptive opportunities!

Chiat, Szutowicz Leaving CALAFCO

Thank you Jamie and Bill!

The 2012 Annual Conference marks the end of an era for CALAFCO. In February Executive Director **Bill Chiat** announced his retirement. Shortly after that Executive Assistant **Jamie Szutowicz** announced she accepted a full time position with another agency. Both Bill and Jamie serve CALAFCO as part-time independent contractors.

After eight years as Executive Director, Bill plans to free up some of his time to expand his culinary education (and practice). He will continue his work as

Dean of the CSAC Institute for Excellence in County Government and his organizational development and facilitation consulting practice, Alta Mesa Group LLC.

Jamie joined CALAFCO five years ago and brought order to the chaos of boxes, data and files that filled the CALAFCO office. She brought that same order to the registration process and records for workshops, conferences and classes, along with organizing our financial records and working closely with the CPA, executive officer and treasurer to manage our financial records



Jamie is responsible for countless innovations at CALAFCO, including establishment of the membership database, event registration system, credit card registration, and the QuickBooks financial system. She also created the financial procedures for tracking all Association income and expenses. She has updated the directories and implemented cost reduction strategies such as reduced rates for insurance. Then there's the fabulous cooking too (which Bill got to enjoy every now and then!). Jamie brings a smile to everyone she greets at the registration tables at CALAFCO events. She says working with all the LAFCo folks was her greatest joy. She will certainly be missed!

Jamie has been named Event and Officer Manager for the Power Inn Alliance, a Property and Business Improvement District in Sacramento.

Both Jamie and Bill will be leaving following the Annual Conference in October

STRATEGIES FOR MUNICIPAL INDEPENDENCE: A Case Study of East Los Angeles

By Richard L. Berkson

On February 8, 2012, the Los Angeles Local Agency Formation Commission (LAFCo) voted to deny the application for the incorporation of East Los Angeles. This denial terminated the most recent East Los Angeles incorporation effort which extended for almost five years.

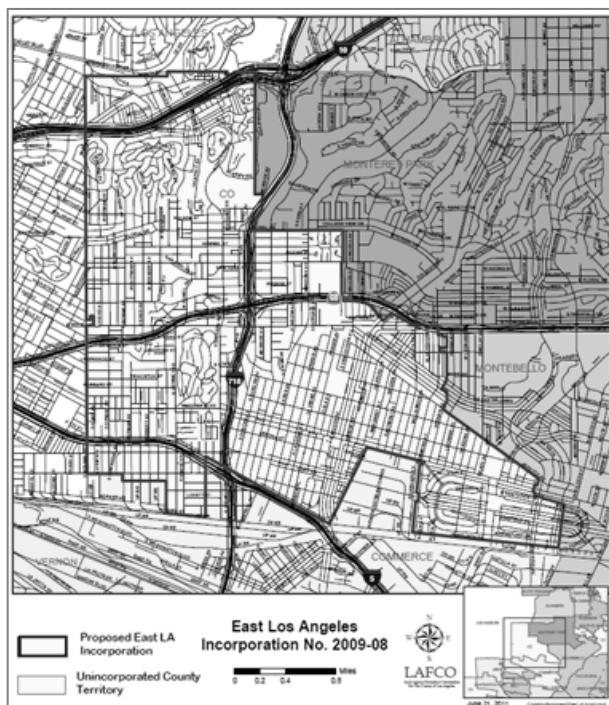
While many of the feasibility issues influencing LAFCo's denial were unique to East Los Angeles, other communities throughout the State face similar constraints to incorporation. A diagnosis of these constraints suggests a number of steps that could be taken to lay a foundation for improved local governance and increased potential for a successful incorporation in the future, both in East Los Angeles as well as other unincorporated communities.

Factors Contributing to Incorporation Infeasibility

A variety of factors contributes to the fiscal weakness of East Los Angeles. Some of these factors are "cyclical," such as the persistent weak economic conditions; others are "structural," such as California's local government finance regime that disadvantages communities seeking incorporation in various ways; and still others are "endemic," unique to an area, such as the limited development capacity in East Los Angeles or its weak economic base and retail sales performance.

Understanding these factors is very important to evolving a governance and community development strategy. While

little can be done about cyclical factors, structural factors, while challenging, can be addressed over time. Most importantly, the endemic factors that are a key



limiting factor in East Los Angeles can be addressed in a variety of ways, thus strengthening the likelihood of incorporation in the future.

* **Lack of Economic Base** — The primary factor limiting the ability of a community to incorporate is an insufficient economic base to generate the revenues necessary to fund public services. Without adequate revenues, the need to increase taxes to achieve feasibility is likely to terminate most incorporation efforts.

In 2010, median household income in East Los Angeles was \$39,000 compared to \$52,700 for Los Angeles County. Recent successful incorporations, for example Menifee, California, averaged above \$70,000. Incomes are one indicator of property

values and sales tax potential. Sales tax generated in East Los Angeles, typically a major source of funding for cities, is \$30 per resident compared to \$140 per resident for all cities in Los Angeles County. There are no regional retailers or "big box" stores in East Los Angeles to generate sales taxes. The area includes few hotel rooms to yield hotel tax, another common source of city revenue. The area is largely built-out, without many opportunities for future growth and development.

An increase in local utility users tax was considered as one option to improve feasibility in East Los Angeles; however, this created additional resistance to incorporation in this low-income community.

* **Adverse Economic Conditions and Government Budget Reductions** — A significant downturn in the economy reduces current and projected revenues available for a new city. The realignment of State revenues eliminated Vehicle License Fee (VLF) revenues to new cities, a major source of funding particularly in the initial years of a city. VLF accounted for more than 20 percent of East Los Angeles's projected budget. Redevelopment areas were eliminated in 2011, removing a source of funding for economic development and capital improvements.

* **County Access to Funding Sources** — County funding of services in unincorporated areas is often limited, which provides impetus to

incorporation efforts. In East Los Angeles, there exists some dissatisfaction with the provision and allocation of funding to certain County-provided services. However, in urbanized counties such as Los Angeles, access to a broad revenue base and range of revenues can enable a county to provide some services at a relatively high level. These service levels can create a costly hurdle to incorporation as it can be difficult for a proposed new city to generate similar funding.

For example, libraries in East Los Angeles maintain hours that exceed those of most cities in the County, and sheriff protection expenditures are greater than the levels found in many cities. These services are the result of a shift of property tax and other general fund revenues generated in wealthier areas of the County to services in East Los Angeles, as well as County “Prop. 172” funds¹ which are unavailable to new cities.

* ***Uncertainty About Future Governance and Regulation*** — A community that has relied on county government may have little local governance experience and leadership. Residents, if generally satisfied with current services, may tend to prefer the county government they know rather than the uncertainty of a future, unknown city government. Typically, the business community will prefer county governance, viewing it as providing less local oversight and regulation, and perhaps easier to influence relative to a locally elected city council.

The East Los Angeles business community was one source of opposition to incorporation, expressing wariness about the potential for increased city regulation. Many residents stated their satisfaction with services provided by the County and concern about potential reductions in revenues and services that may accompany a new city. Recent incidents in other cities involving abuse of public authority and financial resources also raised issues about local governance.

Organizational Options for East Los Angeles

Despite LAFCo’s finding of infeasibility and the related denial of the incorporation petition, various options are available to the community that could improve local economic conditions, governance, and quality of life in the near term and enhance the future potential for incorporation, as described below. Discussion and debate in community forums could improve prospects for adoption and implementation of these mechanisms, and increase local dialogue to mitigate the divisiveness that marked the incorporation process.

1. Unincorporated Area Budget (UAB) — Residents and members of the business community could work with the County to create and review a local UAB². The UAB would provide an informal budget, based on actual County budgets allocated to the area, for services and revenues generated in the community.

During the East Los Angeles incorporation hearings, discussion occurred about the

possibility of creating a UAB to help to better inform the community about where their tax dollars were spent and what levels of services were being provided. Commissioner Gloria Molina, Los Angeles County Supervisor, proposed that “...we should publish a budget on a regular basis for East Los Angeles.”

This UAB could facilitate discussion and a better understanding about local municipal services, reducing the level of effort and time that would be required to prepare this information during a future incorporation effort. The UAB would also help the community to better understand the prospects for incorporation and, ideally, it would help to establish a stronger working relationship with the County.

2. Special Studies — As part of a LAFCo Special Study, a detailed “Governance Options” analysis could be prepared. This analysis could include evaluation of a potential Municipal Advisory Council (MAC)/Area Planning Commission (APC) and Community Services District (CSD), described further in the next item. Reorganization of various services could be considered.

3. Municipal Advisory Council/ Area Planning Commission — A MAC, which can also serve as an APC, could provide an entity to represent community interests and review the UAB, as well as provide input into services and planning.

As established in Section 31010 of the Government Code, the board of supervisors of any county may by resolution establish and provide funds for the operation of a municipal advisory council for any unincorporated area in the county to advise the board on matters of public health, safety, welfare, public works, and planning. Unless the board of supervisors specifically provides to the contrary, a municipal advisory council may represent the community to any state, county, city, special district or

¹ In 1993, voters approved Prop. 172, which increased State sales tax for the purpose of partially compensating for the loss of local revenues (e.g., property tax shifted to the State’s Educational Revenue Augmentation Fund, or ERAF, in 1993-94). New cities formed after 1993 do not qualify for an allocation of Prop. 172 funds. The funds are restricted to “public safety” purposes.

² On May 1, 2012 the County of Los Angeles’s Chief Executive Officer requested that Departments submit expenditures and revenues associated with delivering services to East Los Angeles for Fiscal Year 2010-11. This request was in response to the constituents of East Los Angeles “interested in obtaining financial information about their community” expressed during the incorporation process.

school district, agency or commission, or any other organization on any matter concerning the community.

California Government Code Sec. 65902 states that a county “may provide that an area planning commission shall exercise all of the functions and duties of a board of zoning adjustment or a zoning administrator in a prescribed portion of the county.” The APC shall hear and decide applications for conditional uses or other permits, and applications for zoning variances.

4. Community Services District

— A CSD can be created and authorized to perform virtually any service that any special district can perform in California (GC 61100). The creation of a CSD would establish an independent governance entity as transition toward incorporation; it would act as a central, organizing entity for actions related to municipal services and establish working relationships between local government, the business community, and residents.

A CSD in East Los Angeles could provide local control of certain services/districts (i.e., the current Belvedere Garbage District and existing lighting and landscape assessment districts), create a vehicle for future funding sources, and provide oversight of the UAB. The CSD could be empowered to provide service as a MAC and an APC.

The adoption of new taxes and assessments is rarely an easy process, particularly if it is perceived as the consequence of forming a new level of government such as a city. However, special taxes are more palatable when directly linked to maintenance and enhancement of specific services. Adoption of taxes, managed by a CSD before incorporation, could significantly improve city feasibility prospects and reduce local opposition driven by tax uncertainties.

5. Economic Development Plan

— An Economic Development Plan could be developed to

identify strategies specific to the unique characteristics of East Los Angeles, to help in focusing countywide resources and economic development programs on building the local economy and tax base. The plan could address specific concerns of local businesses about the appropriate role of governmental regulation and issues related to the “informal economy” prevalent in the area. The plan could help to inform the community and decision makers about opportunities as well as constraints that limit the ability of local businesses to financially support economic development activities. Incentives for investment in the community from the private and public sectors would be important elements of the plan.

One of the plan’s key objectives in East Los Angeles would be to enhance the current revenue base, which in turn would improve fiscal prospects for a future city. The East Los Angeles CSD, or MAC/APC, could act as a forum for local input and direction on the plan.

6. Funding of Economic Infrastructure

— The CSD, or MAC/APC, could work with the County on strategies (e.g., creation of an Infrastructure Finance District [IFD]) to fund economic development in accord with strategies and goals of the Economic Development Plan and seek special taxes and/or assessments to fund targeted services and improvements, in addition to regional, State, and federal grants.

In East Los Angeles, an IFD could partially restore funding to the former redevelopment areas

that existed within East Los Angeles as well as other potential areas targeted by the Economic Development Plan.

7. Incorporation Legislation

— The local governing entity could provide a forum and a political body to work in conjunction with other entities toward legislation to improve potential viability of incorporation. For example, it would work on legislation to restore funding for new cities, provide for additional non-property tax funding based on transfer of services, and address other issues related to incorporation.

Conclusion

While East Los Angeles was unsuccessful in its recent incorporation effort, pursuing options such as those listed above can provide an improved foundation for cityhood. At the same time, the community would gain more responsive local governance, increased influence over land use decisions and public services, and opportunities to enhance the local business environment and economy. East Los Angeles is unique in many ways; yet, other urbanized areas considering incorporation face similar challenges. In these cases it may be valuable to pursue a similar agenda of improved governance and community development in advance of, or as a part of, incorporation efforts.

Richard L. Berkson is a Principal with Economic & Planning Systems, Inc. (EPS) and prepared the Comprehensive Fiscal Analysis of the Proposed Incorporation of East Los Angeles. EPS is a long-time Gold Associate member of CALAFCO.



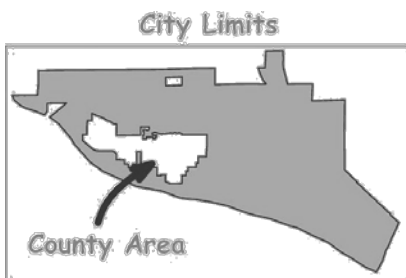
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Off the Island!

By Scott E. Porter

Local Agency Formation Commissions (LAFCo) are charged with determining in which instances cities may annex unincorporated territory and may approve annexations after protest proceedings give landowners and voters opportunity to stop a proposal or require an election on it. Government Code section 56375.3 authorizes a streamlined procedure for annexations involving an “island” of unincorporated territory of 150 acres or fewer — in these cases no protests are permitted. The term “island” is not defined.



The Attorney General issued a recent opinion clarifying the island annexation rule. First, she concluded: “For purposes of Government Code section 56375.3, an “island” is an area of unincorporated territory that is (1) completely surrounded, or substantially surrounded—that is, surrounded to a large degree, or in the main—either by the city to which annexation is proposed or by the city and a county boundary or the Pacific Ocean, or (2) completely surrounded by the city to which annexation is proposed and adjacent cities. An “island” may not be a part of another island that is surrounded or substantially surrounded in this same manner.”

A LAFCo still may determine, in light of the whole record before it, whether a particular area is an “island.” The Attorney General expressly declined to provide a mathematical formula as to what is sufficient to constitute an island

(as the Legislature had also refused to do) but cited a case identifying an “island” only 68% surrounded by incorporated territory.

The Attorney General took the analysis further. She also concluded that the statutory requirement that a city annex an “entire” island means that the LAFCo may not allow annexations that “split up an unincorporated island that exceeds 150 acres into smaller segments to utilize the streamlined “island annexation” procedures.”

Although opinions of the Attorney General are not legally binding precedent, courts typically grant the decisions great weight in formulating their decisions, especially on public law questions that are rarely litigated. As a result of this opinion, LAFCos may be less willing to approve island annexations in reliance on the streamlined annexation procedures.

Scott E. Porter is an attorney with Colantuono & Levin PC. Colantuono & Levin PC is a Gold Associate Member of CALAFCO.

Planning for Disadvantaged Communities

By David J. Ruderman

Since October of last year, when the Governor signed SB 244 (Wolk, D-Davis), California’s cities have been required to count their DUCKs—i.e., disadvantaged unincorporated communities. Although the goals of SB 244 are laudable, cities have expressed concern about the impacts of SB 244. There were efforts in the Legislature this year by the League of Cities to clarify SB 244 and provide cities more flexibility to carry out their goals, but attempts to make any changes in SB 244 failed. CALAFCO

encouraged all parties to get a year of experience under their belts before making any changes to the law.

SB 244 requires cities and counties to review and update the land use elements of their general plans to map and analyze the service needs of unincorporated communities within or adjacent to their spheres of influence. In some ways SB 244 may limit a city’s ability to annex territory because it prohibits LAFCos from approving an annexation of territory greater than 10 acres (or as determined by commission policy) where a DUC is contiguous unless an application to annex the DUC is also filed. Cities argue this dual annexation requirement may discourage all annexations, not just those of DUCs. There are also exceptions where LAFCo can show there is no support in the DUC for annexation.



In March, Sen. Bill Emmerson (R-Riverside) introduced SB 1498 sponsored by the League of Cities to repeal the dual annexation requirement. It also proposed allowing LAFCos to approve the extension of services beyond a city or district’s sphere of influence to support existing or planned uses involving public or private properties. However, the bill failed to pass out of committee.

(Editor’s note: CALAFCO did not support SB 1498 because it removed the annexation requirement.)

David J. Ruderman is an attorney with Colantuono & Levin PC. Colantuono & Levin PC is a Gold Associate Member of CALAFCO.

New City Editorial and Response from the Los Angeles Times

The Los Angeles Times EDITORIAL

New California cities? Not now.

Sorry, Jurupa Valley, Menifee, Wildomar and Eastvale, but we can't afford you.

August 3, 2012

If communities in California have the desire and the tax base to make it on their own as independent cities, without increasing the resource burdens on their county governments or their neighbors or the state, then as a rule of thumb they ought to be able to give it a go. Self-governance and home rule are integral parts of American liberty.

But in their first few years after incorporation, cities are likely to need a financial boost from the rest of us, and right now, well — sorry, Jurupa Valley, Menifee, Wildomar and Eastvale, but we can't afford you. With three much more established cities already in bankruptcy (Stockton, San Bernardino and Mammoth Lakes), another one or two teetering and yet another recently emerged from proceedings (Vallejo), and with tax revenue down and budgets being cut for basic state functions, California must watch its money carefully. There's no booster cash to launch those four new Riverside County cities, and now the very youngest, Jurupa Valley, which voted to become a city a year ago, says it might have to disincorporate.

Not to be flip, but that's the way it goes. Communities that dream of cityhood must, for now, either be truly independent by forgoing state cash and taxing themselves at higher rates to make ends meet, or defer their plans until taxpayers elsewhere in the state can again afford to send them a multimillion-dollar birthday present.

Of course, some politicians in the Inland Empire look at things a little differently. They find it convenient to view the cutoff of taxpayer money from other quarters in California as some sort of betrayal. They call it a state money grab and insist that the rest of us owe them cash to start their new cities. A year ago, when state lawmakers first diverted the funding to pay for needed public safety programs instead, some Republican officials said Gov. Jerry Brown targeted the cuts at them out of spite for their failure to support his request to put a tax extension on the ballot. A Riverside County supervisor called for secession and a new state of South California — and that pointless and unfortunate diversion of attention is the aspect of the story that made the national media, because it fit the shallow mold so easily: liberals versus conservatives, the deserts and mountains versus the coast, north (including, somehow, L.A. County) versus south.

The real story is the hypocrisy of those who agitate against government and taxes and yet insist that government keep sending them other people's tax money — to help them form new governments, no less — when prudence requires spending the funds elsewhere. But there is enough blame to spread thickly across the map, and it begins with the scheme hatched in the late 1990s to cut the vehicle license fee from 2% of a vehicle's value, the rate it had been set at for 60 years.

Really? We're going to discuss the car tax again? Yes, because that's how Californians pay for local government, especially after we cut and capped property taxes in the 1970s. The car tax pays for cities and counties to meet their local health and welfare mandates and accounts for a huge chunk of cities' general fund money. Take out the amount it costs the Department of Motor Vehicles to collect it, and what's left over is the amount the state has on hand to help new cities organize and operate. So it stands to reason that when you slash the tax down to 0.65%, you're going to have a lot less to spend on starting up new cities.

Californians didn't notice it at first, because Sacramento had a budget surplus at the time and picked up the tab directly. Once the state had made up for the lost car tax money, cities old and new came to expect that the dollars would be there forever.

But of course they weren't. The state needed that money to underwrite local public safety programs such as the one the Los Angeles Police Department uses to fight gangs, and when a temporary increase in the tax (though not up to its historic level) lapsed last year, the state had to dip into its base car tax money for those same public safety functions.

Meanwhile, California had been ordered to unpack the prisons that voters had filled by passing various conservative tough-on-crime measures. Public safety realignment diverts car tax money from things like starting new cities to jails and other programs that now must handle felons who formerly would have gone to state prison.

California's in a jam, and it's not because we've raised taxes, but because we've cut them while irresponsibly spending down surpluses. We can't afford things we once paid for. That's the problem that has come home to roost in Jurupa Valley. Cityhood dreams are important. But public safety — and solvency — come first.

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The Los Angeles Times BLOWBACK

Throwaway cities in the Inland Empire? Hardly

By Ben Benoit, Jeff DeGrandpre, John Denver, Ronald O. Loveridge, Laura Roughton and John F. Taviglione

August 8, 2012

We cannot even begin to say how disappointed we are by The Times' Aug. 3 editorial regarding the Inland Empire and our four recently incorporated Riverside County cities of Jurupa Valley, Eastvale, Wildomar and Menifee. The implication that all other California cities are subsidizing our communities is not remotely true. To the contrary, we have been subsidizing other communities for years as unincorporated areas when our locally paid tax dollars left our area because we weren't cities.

Since the passage of Proposition 47 in 1986, vehicle license fees (VLF), which date back to 1935, have been a constitutionally protected local source of revenue. Even before 1935, individual cities actually instituted their own VLF assessments. To ease collection and to promote uniformity, the Legislature replaced the locally administered programs with the more familiar statewide-coordinated billing process of today.

Although VLF monies were taken from all cities, the monies taken from our four cities and those municipalities that conducted inhabited annexations after 2006 are the ones subsidizing today's law enforcement grants and the realignment process. Thanks to the passage of SB 89 in 2011, we lost our full VLF distribution and received pennies on the dollar in grant money in return. In essence our cities are disproportionately paying for programs abdicated by the state.

Our four cities alone lost more than \$16 million that would have funded our own law enforcement needs. Two of our jurisdictions, Jurupa Valley and Wildomar, have already been forced to reduce the number of law enforcement officers to below the level we had when we incorporated. The primary source for public safety in our four cities was the VLF. If insolvency caused by state action forces disincorporation of any of the four cities, then Riverside County will have to reassume responsibility for municipal services, including public safety, and without adequate offsetting revenues.

Up to now, VLF disbursements to counties were not earmarked for law enforcement. Realignment monies and law enforcement grants do not offset the cost of daily law enforcement services. Our incorporations actually helped to ease the county's burden for providing public safety, as this service became our responsibility. Incorporation was supposed to bring a higher level of public safety primarily funded with VLF revenue. Jurupa Valley and Wildomar residents currently receive fewer law enforcement services than those levels enjoyed by their counterparts in older communities.

So The Times' basic message of "we need ours and you don't" is irresponsible. People in different communities deserve equal treatment. We deserve to have safe communities with local representation, as our citizens voted at each incorporation election. We are not throwaway cities.

The 2004 state budget agreement included the VLF-for-property tax swap. Though it established reimbursement amounts in the form of additional property tax revenues to existing cities and counties, it left future inhabited annexations and incorporations fiscally unviable. In 2006, AB 1602 addressed this inadequate funding by providing special supplemental allocation of city VLF revenue to new annexations and incorporations after 2004. Such funding was extended by SB 301 in 2008 — that is, until the aforementioned SB 89 wiped out that funding in June 2011. It is important to remember that our four cities do not receive the same proportionate amount of property tax enjoyed by the 478 California cities that incorporated before 2006.

The attempt to level the playing field by granting more VLF monies to newly incorporated cities was meant to offset this property tax imbalance. The elimination of our VLF revenue now expands the distance between the new and the old. With our solution stalled in committee (SB 1566), time will tell if there is truly an inequality between the many and the few, a tyranny of the majority.

Additionally, our state-caused financial troubles don't just stop at our municipal boundaries. The inability of one community to protect its residents affects those in surrounding communities as well.

What The Times seems to suggest to the nearly 266,000 residents of Jurupa Valley, Eastvale, Menifee and Wildomar (and the rest of Riverside County, for that matter) is that their public safety needs are less important than those in every other California city. So much for fiscal, social and economic justice.

Ben Benoit, Jeff DeGrandpre, John Denver, Ronald O. Loveridge and Laura Roughton are the mayors of, respectively, Wildomar, Eastvale, Menifee, Riverside and Jurupa Valley. John F. Taviglione is chairman of the Riverside County Board of Supervisors.

Napa LAFCo Adopts “Tag Line” to LAFCo

Napa LAFCo is pleased to announce it has established an official tagline for the agency titled *“We Manage Governmental Boundaries, Evaluate Municipal Services, and Protect Agriculture.”* The decision to establish a tagline is borne from Commissioners’ collective desire to more effectively convey the agency’s core responsibilities to the public and other governmental agencies with specific focus on post formation activities.



The tagline was unanimously approved on June 4, 2012.

New Ventura LAFCo Member

The Ventura LAFCo has selected **Linda Ford-McCaffrey** to fill an unexpired Alternate Public Member term ending January 1, 2013. Ms. Ford-McCaffrey holds a juris doctor degree and has a background in environmental planning and consulting. She has also worked for the Los Angeles County Transportation Commission, the Los Angeles County Metropolitan Transportation Authority and the Southern California Regional Rail Authority.



Ventura LAFCo Approves Annexation of Last Remaining Islands in the City of San Buenaventura

At its meeting on July 18, 2012, the Ventura LAFCo approved a reorganization to annex 12 islands of territory to the City of San Buenaventura pursuant to the island annexation provisions of the Government Code. A total of 255 parcels were included in the proposal. All but one of the islands is located in the southeastern portion of the City and is referred to as the ‘Montalvo’ community. All of the islands are entirely surrounded by the City and all are currently receiving City water service. Public sewer service will be provided to most of the territory by the Montalvo Community Services District, which currently serves the area.

Although the City was compelled to initiate the island annexation to comply with a LAFCo condition imposed on a previously approved proposal to annex undeveloped territory on the eastern edge of the City, the City took extraordinary steps to roll out the welcome mat to the residents. Both prior to and after initiating the proposal and with the assistance of LAFCo staff, the City held meetings to address the affected residents’ concerns. They also distributed detailed fact sheets to help residents understand the island annexation law and the changes they will face regarding utility charges, fees, and zoning regulations.

Surprisingly, only a handful of residents attended the subsequent LAFCo hearing and no one spoke in opposition to the annexation. Without a doubt, this happy outcome would not have been possible without the City’s cooperation and proactive efforts.

2013: LAFCo’s Golden Anniversary



2013 CALAFCO Staff Workshop

April 11th – 13th, 2013
Hallmark Inn
Davis
Hosted by Yolo LAFCo

2013 CALAFCO
Annual Conference
September 4th – 6th, 2013
The Resort at Squaw Creek
North Lake Tahoe
Hosted by Nevada, Placer
and El Dorado LAFCos

On the Horizon



The Sphere

CALAFCO Journal

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CALAFCO provides educational, information sharing and technical support for its members by serving as a resource for, and collaborating with, the public, the legislative and executive branches of state government, and other organizations for the purpose of discouraging urban sprawl, preserving open-space and prime agricultural lands, and encouraging orderly growth and development of local agencies.

Sharing Information and Resources

THE VIEW

Scenes from the CALAFCO Workshop in Murphys



Photos by Jamie Szwed

Hosted by Calaveras LAFCo at the beautiful
Ironstone Winery and Conference Center

LAFCo's Role in Regional Planning session



Discussion at EO Roundtable



Bill Chiat's 'call for leadership' conversation



Host EO John Benoit



Kathy Rollings-McDonald speaks at Disadvantaged Unincorporated Communities session



Bill Smith on Protest Provisions

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