

COUNTY OF EL DORADO

STATE OF CALIFORNIA

FINAL BUDGETS

for the

FISCAL YEAR 2007 - 2008



ANNUAL REPORT OF THE FINANCIAL TRANSACTIONS

FOR THE FISCAL YEAR ENDING JUNE 30, 2007

PUBLISHED BY THE ORDER OF:
THE BOARD OF SUPERVISORS
HELEN BAUMANN, CHAIRMAN

COMPILED BY:
THE OFFICE OF
JOE HARN, Auditor-Controller

PREFACE

This budget has been compiled in accordance with the provisions of Sections 29000 to 29171 (inclusive) of the Government Code, known as the County Budget Act. It shows the amounts that have been approved by the Board of Supervisors for Salaries and Employee Benefits, Services and Supplies, Fixed Assets, and Provisions for Contingencies. Also included is a statement showing an estimate of the resources, including property taxes, that are expected to accrue during the fiscal period and their sources; also the amount allowed by the County Board of Supervisors for the current expenses of County Government for said fiscal period as fixed and determined according to State law.

In addition, incorporated into this book, is the Annual Report of Financial Transactions for the fiscal year ending June 30, 2007.

Compiled under the supervision of:

Joe Harn, Auditor-Controller

BOARD OF SUPERVISORS

District I: Rusty Dupray
District II: Helen Baumann
District III: James R. (Jack) Sweeney
District IV: Ron Briggs
District V: Norma Santiago

ELECTED COUNTY OFFICIALS

Assessor Tim Holcomb
Auditor-Controller Joe Harn
District Attorney Vern Pierson
Recorder Clerk William "Bill" Schultz
Sheriff/Coroner/Public Administrator Jeff Neves
Surveyor Daniel S. Russell
Treasurer/Tax Collector C. L. Raffety

APPOINTED COUNTY OFFICIALS

Ag. Commissioner/Director of Weights and Measures..... Bill Stephans
Chief Administrative Officer Laura S. Gill
Chief Probation Officer..... Joe Warchol
Child Support Services..... Laura Roth
Clerk of the Board of Supervisors Cindy Keck
County Counsel..... Louis B. Green
Development Services – Building and Planning..... Greg Fuz
Environmental Management Director Gerri Silva
General Services Director (Acting) Laura Gill
Human Services Director (Interim) Doug Nowka
Library Services Director Jeanne Amos
Mental Health Director John Bachman
Public Defender..... Richard Meyer
Public Health Services Director..... Gayle Erbe-Hamlin
Transportation Director Richard Shepard
University of California Cooperative Extension County Director Bill Frost
Veterans Service Officer Rod Barton

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SPECIAL DISTRICT VALUATION 2007-2008

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
10010 City of Placerville	878,113,721	374,160	878,487,881	12,071,371	50,921,763	0	941,481,015
10020 City of South Lake Tahoe	3,979,670,417	641,753	3,980,312,170	16,610,335	101,777,471	0	4,098,699,976
30022 Georgetown Divide Recreation	1,455,327,482	761,592	1,456,089,074	23,170,988	18,102,362	7,000	1,497,369,424
30030 Kelsey Cemetery District	144,817,646	0	144,817,646	2,927,588	807,000	0	148,552,234
30040 Happy Homestead Cemetery	5,926,472,700	665,723	5,927,138,423	30,820,335	119,008,972	0	6,076,967,730
30045 County Water Agency	26,116,143,674	2,897,447	26,119,041,121	275,259,419	571,826,345	14,000	26,966,140,885
30050 Dia Springs-El Dorado Fire	1,728,490,104	815,443	1,729,305,547	27,083,634	78,040,786	7,000	1,834,436,967
30051 Mosquito Fire District	131,606,762	26,879	131,633,641	2,252,600	650,208	0	134,536,449
30052 Diamond Sprgs Indust Fire	116,635,018	0	116,635,018	42,000	44,311,971	0	160,988,989
30053 Latrobe Fire District	221,983,599		221,983,599	1,982,400	1,019,896	0	224,985,895
30070 Georgetown Fire District	328,043,263	721,092	328,764,355	5,325,000	7,072,432	0	341,161,787
30090 Lake Valley Fire District	1,886,850,534	0	1,886,850,534	14,182,000	16,167,971	0	1,917,200,505
30095 El Dorado County Fire	5,829,291,669	668,310	5,829,959,979	91,520,451	110,872,220	0	6,032,352,650
30105 Pioneer Fire District	696,771,029	0	696,771,029	9,952,600	3,927,912	0	710,651,541
30111 Rescue Fire District	827,250,647	0	827,250,647	11,656,400	6,554,837	0	845,461,884
30118 Garden Valley Fire District	429,199,349	0	429,199,349	8,113,188	2,355,590	7,000	439,675,127
30119 Meeks Bay Fire District	674,465,557	0	674,465,557	1,369,200	3,298,519	0	679,133,276
30120 Georgetown Divide PUD	1,192,346,794	761,592	1,193,108,386	20,344,388	15,556,983	7,000	1,229,016,757
30130 Kirkwood Meadows PUD	536,627	23,970	560,597	0	0	0	560,597
30145 South Tahoe PUD	5,838,790,354	641,753	5,839,432,107	30,722,335	118,128,837	0	5,988,283,279
30170 Tahoe City Annex 11 B&I	301,946,003	0	301,946,003	1,075,200	1,670,821	0	304,692,024
30175 Tahoe City Annex 11 A B&I	378,541,396	0	378,541,396	315,000	1,627,698	0	380,484,094
30178 Tahoe Truckee Sanitation Agency	680,487,399	0	680,487,399	1,390,200	3,298,519	0	685,176,118
30190 El Dorado Hills Co Water/Fire	7,312,135,474	0	7,312,135,474	57,823,411	190,285,570	0	7,560,244,455
30228 Nashville Trail CSD	16,309,979	0	16,309,979	280,000	167,599	0	16,757,578
30229 Grizzly Flat CSD	125,284,789	0	125,284,789	1,799,000	203,343	0	127,287,132
30230 Cameron Park CSD	2,018,496,092	0	2,018,496,092	28,523,600	37,945,678	0	2,084,965,370
30231 East China Hill CSD	19,086,581	0	19,086,581	313,600	100,478	0	19,500,659
30232 El Dorado Hills CSD	6,693,755,958	0	6,693,755,958	55,386,011	71,675,896	0	6,820,817,865
30233 CSA #9 Shadow Lane	3,083,759	0	3,083,759	77,000	6,327	0	3,167,086
30234 Greenstone Country CSD	182,223,543	0	182,223,543	1,719,200	848,358	0	184,791,101
30235 Cameron Estates CSD	126,675,888	0	126,675,888	1,510,600	1,398,819	0	129,585,307
30236 Connie Lane CSD	8,437,966	0	8,437,966	210,000	50,849	0	8,698,815
30237 Hickok Road CSD	13,010,953	0	13,010,953	231,000	22,816	0	13,264,769
30238 Springfied Meadows CSD	165,508,887	0	165,508,887	1,446,200	569,108	0	167,524,195
30239 Grassy Run Rd CSD	33,751,394	0	33,751,394	385,000	117,474	0	34,253,868
30241 Fallen Leaf Lake CSD	62,754,040	0	62,754,040	28,000	1,274,249	0	64,056,289
30242 West El Largo CSD	4,101,708	0	4,101,708	77,000	74,430	0	4,253,138

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SPECIAL DISTRICT VALUATION 2007-2008

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
30243 Knolls Property Owners CSD	8,902,373	0	8,902,373	154,000	91,267	0	9,147,640
30244 Marble Mnt H.O. CSD	37,141,354	0	37,141,354	280,000	15,432	0	37,436,786
30245 Hillwood CSD	34,470,900	0	34,470,900	796,600	222,705	0	35,490,205
30246 Holiday Lakes CSD	16,596,584	0	16,596,584	334,600	209,185	0	17,140,369
30247 Audobon Hills CSD	32,598,991	0	32,598,991	679,000	162,547	0	33,440,538
30248 Lakeview CSD	14,265,450	0	14,265,450	334,600	55,116	0	14,655,166
30249 Sierra Oaks CSD	9,903,816	0	9,903,816	236,600	109,419	0	10,249,835
30250 Mortara Circle CSD	11,061,531	0	11,061,531	161,000	87,863	0	11,310,394
30251 Garden Val Rnch Es CSD	31,212,668	0	31,212,668	656,600	45,212	0	31,914,480
30252 Golden West CSD	113,410,826	0	113,410,826	2,297,400	448,651	0	116,156,877
30253 Arroyo Vista CSD	27,168,833	0	27,168,833	299,600	140,877	0	27,609,310
30254 Showcase CSD	31,061,861	0	31,061,861	546,000	78,304	0	31,686,165
30255 Cosumnes River CSD	34,650,394	0	34,650,394	595,000	10,935	0	35,256,329
30256 Rising Hill Rd CSD	24,859,268	0	24,859,268	600,600	73,949	0	25,533,817
30257 County Service Area #2	100,819,856	0	100,819,856	1,712,200	468,413	0	103,000,469
30275 County Service Area #3-Mosq	3,979,670,417	641,753	3,980,312,170	16,610,335	101,777,471	0	4,098,699,976
30280 County Service Area #5	301,946,003	0	301,946,003	1,075,200	1,670,821	0	304,692,024
30281 County Service Area #7	19,508,950,663	2,231,724	19,511,182,387	243,048,884	449,518,854	14,000	20,203,764,125
30282 Tahoe Paradise Resort Imp Dist	927,780,905	0	927,780,905	7,378,000	5,732,229	0	940,891,134
30283 CSA #10	26,116,143,674	2,897,447	26,119,041,121	275,259,419	571,826,345	14,000	26,966,140,885
30291 CSA #9 Admin	18,534,849,646	1,857,564	18,536,707,210	229,898,113	398,360,850	14,000	19,164,980,173
30337 CSA #9 Diamond Springs Lighting	295,556,095	815,443	296,371,538	5,159,000	15,231,583	0	316,762,121
30395 Placerville Parking Maint.	35,210,758	0	35,210,758	0	6,307,694	0	41,518,452
70000 SLT Rec MelloRoos	5,926,472,700	665,723	5,927,138,423	30,820,335	119,008,972	0	6,076,967,730
80005 Tahoe JT RCD	6,544,849,701	641,753	6,545,491,454	32,175,535	122,198,835	0	6,699,865,824
80010 McKinney Water District	15,050,094	0	15,050,094	63,000	78,870	0	15,191,964
80011 EID Land/Improvement	15,948,461,903	1,234,511	15,949,696,414	194,460,763	412,865,474	7,000	16,557,029,651
80012 EID G/O Land Only	5,404,635,789	1,234,511	5,405,870,300	0	6,383,275	0	5,412,253,575
80041 Cameron Park Airport Dist	50,738,201	0	50,738,201	502,600	1,536,793	0	52,777,594
80042 RDV Project Area #1	756,660,523	0	756,660,523	133,000	32,196,860	0	788,990,383
99999 SBE Unitary Value	0	258,520,329	258,520,329	0	0	0	258,520,329

* Public Utility value only includes Railroad values. Other utility values are no longer maintained by agency. Taxes resulting from utilities are allocated to agencies. R&T 98.9

FISCAL YEAR 2007/2008
SCHOOL DISTRICT ASSESSED VALUATION

ENTITY	NET LOCAL SECURED	PUBLIC UTILITY	TOTAL SECURED	SECURED HOMEOWNER EXEMPTION	NET UNSECURED	UNSECURED HOMEOWNER EXEMPTION	TOTAL
20005 Black Oak Mine Unified	1,477,975,622	761,592	1,478,737,214	23,610,588	18,160,259	7,000	1,520,515,061
20010 Buckeye Un Sch Dist	5,815,329,789	0	5,815,329,789	55,191,884	138,419,596	0	6,008,941,269
20030 Camino Un Sch Dist	532,836,294	0	532,836,294	8,619,113	3,985,321	0	545,440,728
20061 Gold Trail Un Sch Dist	746,116,278	0	746,116,278	11,085,200	10,816,855	0	768,018,333
20070 Gold Oak Un Sch Dist	750,638,016	0	750,638,016	13,650,000	5,195,652	0	769,483,668
20090 Indian Diggins	26,102,964	0	26,102,964	266,000	66,279	0	26,435,243
20110 Latrobe Elementary	750,115,523	0	750,115,523	5,635,000	88,358,757	0	844,109,280
20130 Mother Lode Union	1,639,369,292	815,443	1,640,184,735	25,412,961	92,968,786	0	1,758,566,482
20170 Pioneer Union	674,876,602	0	674,876,602	9,714,600	3,894,123	0	688,485,325
20190 Placerville Union	1,283,265,562	654,689	1,283,920,251	21,049,571	43,062,940	0	1,348,032,762
20210 Pollock Pines Sch Dist	898,643,812	0	898,643,812	16,320,967	10,869,323	0	925,834,102
20230 Rescue Union Sch Dist	4,818,438,421	0	4,818,438,421	52,150,000	32,047,006	7,000	4,902,642,427
20250 Silver Fork Sch Dist	95,242,488	0	95,242,488	343,000	1,683,957	0	97,269,445
20270 Lake Tahoe Unified	5,516,258,749	283,970	5,516,542,719	31,443,335	109,149,429	0	5,657,135,483
20276 Tahoe Truckee Jnt Unified	680,720,311	0	680,720,311	1,390,200	3,298,519	0	685,409,030
20290 El Dorado Union High	18,030,975,041	1,470,132	18,032,445,173	219,438,296	431,358,595	7,000	18,683,249,064
20320 Los Rios Com College	19,381,715,784	2,191,224	19,383,907,008	232,581,084	442,484,423	7,000	20,058,979,515
20341 Lake Tahoe Com College	5,926,472,700	665,723	5,927,138,423	30,820,335	119,008,972	0	6,076,967,730
20350 Sierra Com College	807,955,190	40,500	807,995,690	11,858,000	10,332,950	7,000	830,193,640
20370 County Office of Education	25,435,423,363	2,897,447	25,438,320,810	273,869,219	568,527,826	14,000	26,280,731,855

* Public Utility value only includes Railroad values. Other utility values are no longer maintained by agency. Taxes resulting from utilities are allocated to agencies. R&T 98.9

EL DORADO COUNTY - GENERAL FUND
 Subject to Local Taxation and the Tax Rates of 1917 to 2007 Inclusive

Rate per \$100

FISCAL YEAR	VALUATIONS	INSIDE	OUT	FISCAL YEAR	VALUATIONS	INSIDE	OUT
1916 - 1917	7,007,930	1.70	2.10	1963 - 1964	112,054,200	1.75	1.75
1917 - 1918	7,001,980	1.70	2.10	1964 - 1965	125,229,650	1.99	2.24 rd.#1-3-4
1918 - 1919	7,064,339	1.90	2.30	1965 - 1966	138,199,380	2.426	2.876 rd.#1-3
1919 - 1920	7,290,225	2.30	2.70				2.926 rd. #2
1920 - 1921	7,382,905	2.40	2.80				rd. #4
1921 - 1922	10,251,830	1.60	2.00	1966 - 1967	153,228,530	2.30	2.74
1922 - 1923	9,959,030	2.50	2.90	1967 - 1968	162,668,110	2.37	2.72
1923 - 1924	10,223,590	2.30	2.70	1968 - 1969	171,109,720	2.357	2.69
1924 - 1925	10,232,445	2.00	2.40	1969 - 1970	174,502,630	2.354	2.679
1925 - 1926	10,337,340	2.00	2.40	1970 - 1971	187,112,293	2.34	2.639
1926 - 1927	10,402,480	2.20	2.60	1971 - 1972	203,945,289	2.829	3.128
1927 - 1928	10,408,650	2.30	2.70	1972 - 1973	216,091,139	2.829	3.119
1928 - 1929	10,540,580	2.50	2.90	1973 - 1974	237,459,773	2.803	3.093
1929 - 1930	10,734,300	2.25	2.65	1974 - 1975	268,077,803	2.803	3.100
1930 - 1931	10,874,370	2.40	2.90	1975 - 1976	292,506,305	2.750	3.050
1931 - 1932	10,923,240	2.45	2.85	1976 - 1977	328,445,780	2.510	2.810
1932 - 1933	10,562,540	2.35	2.75	1977 - 1978	373,514,021	2.234	2.534
1933 - 1934	10,168,820	1.70	1.90	1978 - 1979	470,622,630	1.081	Equivalent Rate
1934 - 1935	10,192,325	1.85	1.85	1979 - 1980	572,600,319	1.317	Equivalent Rate
1935 - 1936	15,072,720	1.40	1.60	1980 - 1981	685,230,798	1.315	Equivalent Rate
1936 - 1937	15,288,120	1.30	1.50	1981 - 1982	3,136,252,910 (Mkt.Val.)	0.328	Equivalent Rate
1937 - 1938	15,311,356	1.25	1.45	1982 - 1983	3,493,991,256 (Mkt.Val.)	0.329	Equivalent Rate
1938 - 1939	15,309,488	1.90	2.10	1983 - 1984	3,744,007,064 (Mkt.Val.)	0.328	Equivalent Rate
1939 - 1940	15,608,330	1.09	1.29	1984 - 1985	4,034,888,752 (Mkt.Val.)	0.327	Equivalent Rate
1940 - 1941	15,592,405	1.90	1.29	1985 - 1986	4,429,607,256 (Mkt.Val.)	0.325	Equivalent Rate
1941 - 1942	15,820,586	1.33	1.53	1986 - 1987	4,713,443,432 (Mkt.Val.)	0.323	Equivalent Rate
1942 - 1943	15,954,923	1.22	1.42	1987 - 1988	5,058,188,034 (Mkt.Val.)	0.321	Equivalent Rate
1943 - 1944	16,025,781	1.11	1.31	1988 - 1989	5,601,425,120 (Mkt.Val.)	0.318	Equivalent Rate
1944 - 1945	15,951,371	1.25	1.335	1989 - 1990	6,512,307,866 (Mkt.Val.)	0.315	Equivalent Rate
1945 - 1946	16,039,881	1.42	1.62	1990 - 1991	7,522,835,248 (Mkt.Val.)	0.311	Equivalent Rate
1946 - 1947	16,800,135	1.466	1.666	1991 - 1992	8,425,594,207 (Mkt.Val.)	0.312	Equivalent Rate
1947 - 1948	29,699,140	1.517	1.617	1992 - 1993	9,028,652,083 (Mkt.Val.)	0.296	Equivalent Rate
1948 - 1949	30,903,863	1.76	1.96	1993 - 1994	9,495,153,869 (Mkt.Val.)	0.219	Equivalent Rate
1949 - 1950	32,184,202	1.56	1.56	1994 - 1995	9,766,459,457 (Mkt.Val.)	0.227	Equivalent Rate
1950 - 1951	32,489,990	1.70	1.70	1995 - 1996	10,157,754,128 (Mkt.Val.)	0.227	Equivalent Rate
1951 - 1952	33,893,200	1.68	1.78	1996 - 1997	10,555,402,425 (Mkt.Val.)	0.226	Equivalent Rate
1952 - 1953	35,513,270	1.98	2.08 & 2.23	1997 - 1998	10,940,883,762 (Mkt.Val.)	0.225	Equivalent Rate
1953 - 1954	36,768,730	1.80	1.80 rd.	1998 - 1999	11,503,073,924 (Mkt.Val.)	0.225	Equivalent Rate
1954 - 1955	34,930,290	1.80	1.80	1999 - 2000	12,159,651,171 (Mkt.Val.)	0.222	Equivalent Rate
1955 - 1956	36,693,220	1.68	1.78 rd. 2&4	2000 - 2001	12,904,898,968 (Mkt.Val.)	0.221	Equivalent Rate
1956 - 1957	39,592,600	1.70	1.80	2001 - 2002	14,143,285,049 (Mkt.Val.)	0.219	Equivalent Rate
1957 - 1958	41,561,348	1.52	1.62	2002 - 2003	15,585,747,315 (Mkt.Val.)	0.218	Equivalent Rate
1958 - 1959	54,758,089	1.50	1.70	2003 - 2004	17,403,071,640 (Mkt.Val.)	0.217	Equivalent Rate
1959 - 1960	60,792,040	1.98	1.98	2004 - 2005	19,286,448,270 (Mkt.Val.)	0.216	Equivalent Rate
1960 - 1961	79,774,680	1.80	1.80	2005 - 2006	22,046,626,317 (Mkt.Val.)	0.215	Equivalent Rate
1961 - 1962	88,317,290	1.7506	1.7506	2006 - 2007	25,049,474,790 (Mkt.Val.)	0.214	Equivalent Rate
1962 - 1963	101,072,650	1.75	1.75	2007 - 2008	27,224,914,145 (Mkt.Val.)	0.213	Equivalent Rate

**El Dorado County
Schedule of Debt Service
Fiscal Year 2007-2008**

Bonds Payable

**Balances at
June 30, 2007**

Bond Authority

On February 13, 1990, the County as an agent of the El Dorado County Bond Authority, a joint powers agency by and between the county and its Redevelopment Agency, issued \$22,325,000 El Dorado County Bond Authority Lease Revenue Bonds. Interest rates range from 6.5 to 7.4%. \$14,980,000 of these bonds were defeased when refunding bonds of \$16,860,000 were issued on December 1, 1997. The new bonds have interest which range from 4 to 5%. All of these bonds mature in 2009.

Total Bonds Payable

\$ 7,880,000

Future minimum debt service payments for bonds payable at July 1, 2007 are as follows:

Year Beginning July 1,

2007	2,139,010
2008	2,132,965
Thereafter	<u>4,279,275</u>
	8,551,250
Less amount representing interest	<u>671,250</u>
Principal	<u>\$ 7,880,000</u>

CAPITAL LEASE OBLIGATIONS

The County accounts for capital leases in the governmental fund types in accordance with the provisions of NCGA Statement No. 5. Under this statement, when a capital lease represents the acquisition or construction of a general fixed asset, the acquisition or construction will be recorded both as a capital expenditure and as an other financing source. Subsequent lease payments are accounted for in a manner consistent with the accounting treatment for payments of general obligation debt.

The county has entered into various lease agreements for equipment which qualifies as capital leases. The assets acquired are as follows:

Road Equipment

These assets are recorded as part of the General Fixed Assts account Group and are not depreciated. Future minimum lease payments relating to these assets are as follows:

Fiscal Year	
<u>Beginning July 1,</u>	
2007	393,777
2008	393,777
Thereafter	<u>875,428</u>
	1,662,982
Less amount representing interest	<u>145,856</u>
Present value of future lease payments	<u><u>\$ 1,517,126</u></u>

PROPRIETARY LONG-TERM DEBT

Notes Payable

Notes payable recorded in the Airport Enterprise Fund at June 30, 2007 are comprised of the following state loans to provide matching funds for Federal Airport Improvement Program grants:

Loan #ED-1-85-L-1, 8.0257% installment note, payable annually through 2011	\$ 11,678
Loan #ED-1-86-L-2, 6.9435% installment note, payable annually through 2012	7,885
Loan #ED-5-86-L-1, 6.9435% installment note, payable annually through 2012	5,301
Loan #ED-1-87-L-3, 6.9435% installment note, payable annually through 2012	5,580
Loan #ED-5-88-L-2, 7.0408% installment note, payable annually through 2009	<u>5,953</u>
Total State Loans	36,397
Less principal due within one year	<u>9,463</u>
Long-term portion	<u><u>\$ 26,934</u></u>

COUNTY OF EL DORADO
SCHEDULE OF UNDESIGNATED FUND BALANCES
FOR FISCAL YEAR 2007-2008

Description	Additional Fund Balance Available July 1, 2007	Fund Balance used to Finance FY 2007/2008 Budget	Actual Fund Balance Available June 30, 2007
COUNTYWIDE FUNDS			
General	0	27,278,109	27,278,109
Roads - Transportation	1,741,494	4,316,055	6,057,549
Erosion Control	(0)	(570,284)	(570,284)
Special Aviation	92	0	92
Fish and Game	12,799	6,000	18,799
Community Services	701,364	291,714	993,078
Public Health	339,992	4,727,546	5,067,538
Mental Health Services	1,966,396	0	1,966,396
Social Services SB163 Wraparound	160,035	146,085	306,120
Planning: EIR Development Fees	23,884	0	23,884
Tobacco Settlement	13,056	0	13,056
Federal Forest Reserve	59,120	30,000	89,120
Community Enhancement	0	456,279	456,279
Jail Commissary	0	0	0
Placerville Union Cemetery	127,273	75,550	202,823
Countywide Special Revenue	36,930,706	81,047,654	117,978,360
Accumulated Capital Outlay	3,240,979	1,645,525	4,886,504
TOTAL COUNTYWIDE FUNDS	45,317,189	119,450,233	164,767,422
LESS THAN COUNTYWIDE FUNDS			
County Road District Fund	0	446,191	446,191
TOTAL LESS THAN COUNTYWIDE FUNDS	0	446,191	446,191
GRAND TOTAL	45,317,189	119,896,424	165,213,613