



**Judicial Council of California**  
ADMINISTRATIVE OFFICE OF THE COURTS

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RONALD M. GEORGE  
Chief Justice of California  
Chair of the Judicial Council

WILLIAM C. VICKREY  
Administrative Director of the Courts

RONALD G. OVERHOLT  
Chief Deputy Director

December 28, 2007

Hon. Denise Ducheny, Chair  
Senate Budget and Fiscal Review Committee  
State Capitol, Room 5019  
Sacramento, California 95814

Hon. John Laird, Chair  
Assembly Committee on Budget  
State Capitol, Room 6026  
Sacramento, California 95814

Hon. Tom Torlakson, Chair  
Senate Committee on Appropriations  
State Capitol, Room 2206  
Sacramento, California 95814

Hon. Mark Leno, Chair  
Assembly Appropriations Committee  
State Capitol, Room 2114  
Sacramento, California 95814

RE: Court Facilities Report From the Judicial Council to the Budget and Fiscal Committees of the Legislature: *County Reporting on Local Courthouse Construction Funds for the Periods January 1, 1998, to December 31, 2005 (Update) and January 1, 2006, to June 30, 2007* (Under reporting requirements stated in Gov. Code, § 70403(d))

Dear Senator Ducheny, Senator Torlakson, Assembly Member Laird, and Assembly Member Leno:

Attached is the Judicial Council report required under Government Code section 70403(d). This is the second report from the Judicial Council to the Legislature in satisfaction of the requirements of section 70403(d) regarding county reporting on local courthouse construction funds.

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ADMINISTRATIVE OFFICE  
OF THE COURTS (SAC)

December 28, 2007

Page 2

If you have any questions related to this report, please contact Gisele Corrie, Financial Manager, AOC Office of Court Construction and Management, by telephone at 916-263-1687 or by e-mail at gisele.corrie@jud.ca.gov.

Sincerely,

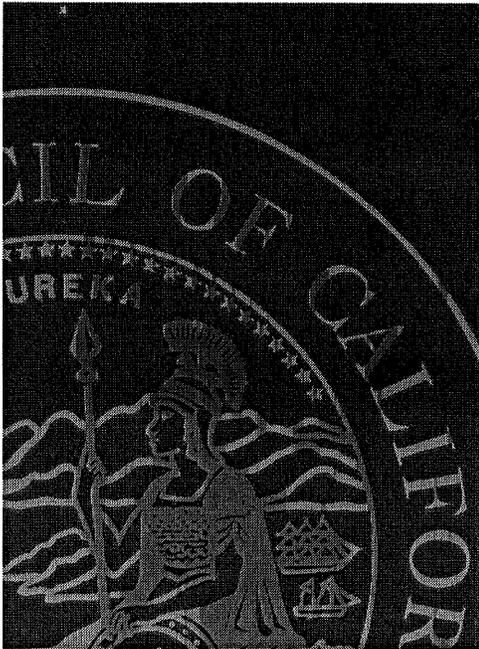


William C. Vickrey  
Administrative Director of the Courts

WCV/GC/ma

Attachments

cc: Members of the Judicial Council  
Seren Taylor, Fiscal Director, Senate Republican Fiscal Office  
Keely M. Bosler, Consultant, Senate Budget and Fiscal Review Committee  
Nora Lynn, Consultant, Senate Appropriations Committee  
Chuck Nicol, Principal Consultant, Assembly Appropriations Committee  
Janus Norman, Consultant, Assembly Budget Committee  
Allan Cooper, Senior Consultant, Assembly Republican Fiscal Office  
Peggy Collins, Principal Consultant, Joint Legislative Budget Committee  
Zlatko Theodorovic, Assistant Program Budget Manager, Department of Finance  
Drew Soderborg, Fiscal and Policy Analyst, Legislative Analyst's Office  
Ronald G. Overholt, AOC Chief Deputy Director  
AOC Regional Administrative Directors  
Kim Davis, Director, AOC Office of Court Construction and Management  
Curtis L. Child, Director, AOC Office of Governmental Affairs  
Stephen H. Nash, Director, AOC Finance Division  
Mary M. Roberts, General Counsel, AOC Office of the General Counsel  
Gisele Corrie, Manager, AOC Office of Court Construction and Management  
Eraina Ortega, Manager, AOC Office of Governmental Affairs



# **County Reporting on Local Courthouse Construction Funds (1998–2007)**

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REPORT TO THE BUDGET AND FISCAL  
COMMITTEES OF THE LEGISLATURE



JUDICIAL COUNCIL  
OF CALIFORNIA

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ADMINISTRATIVE OFFICE  
OF THE COURTS

County Reporting on Local Courthouse  
Construction Funds for the Periods  
January 1, 1998, to December 31, 2005 (update),  
and January 1, 2006, to June 30, 2007

Report to the Budget and  
Fiscal Committees of the Legislature

Under reporting requirements of  
Government Code section 70403(d)

December 28, 2007



JUDICIAL COUNCIL  
OF CALIFORNIA

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ADMINISTRATIVE OFFICE  
OF THE COURTS

Judicial Council of California  
Administrative Office of the Courts  
455 Golden Gate Avenue  
San Francisco, CA 94102-3688

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The Trial Court Facilities Act of 2002 (Sen. Bill 1732 [Escutia]; Stats. 2002, ch. 1082) requires county reporting of local courthouse construction fund receipts and expenditures. Government Code section 70403(a) mandates that each county submit a report to the Administrative Director of the Courts of all local courthouse construction fund receipts and expenditures for the period January 1, 1998, to December 31, 2005.<sup>1</sup> Under Government Code section 70403(b),<sup>2</sup> counties retaining the fund for the purpose of paying bonded indebtedness must submit annual updates of all receipts and expenditures within 90 days after the end of each fiscal year.

Government Code section 70403(d) was added by amendment with the passage of Assembly Bill 1435 (Evans; Stats. 2005, ch. 410). This section requires that the Judicial Council submit a report to the Legislature based on information received from the counties on local courthouse construction funds.<sup>3</sup> The first report was due on or before January 1, 2007, and a report is due on or before January 1 in subsequent years. This is the second report from the Judicial Council to the Legislature in satisfaction of the requirements of section 70403(d), which includes an update for the period January 1, 1998, to December 31, 2005.

Under Government Code section 70402(a)<sup>4</sup> any amount in a county's Courthouse Construction Fund established per Government Code section 76100 shall be transferred to the State Court Facilities Construction Fund following the date of the last transfer of court facilities from the county to the Judicial Council, if there is no outstanding bonded indebtedness. As of August 31, 2007, three counties (Calaveras, Plumas, and Yolo) have been notified to remit payment to the State of California to transfer the balance of the local Courthouse Construction Fund to the State Court Facilities Construction Fund.

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<sup>1</sup> Government Code Section 70403(a) states: "Each county shall submit a report to the Administrative Director of the Courts and the Director of Finance accounting for all receipts and expenditures from the local courthouse construction fund established pursuant to Section 76100 for the period from January 1, 1998, to the date of transfer of the fund pursuant to subdivision (a) of the Section 70402 or December 31, 2005, whichever is earlier."

<sup>2</sup> Government Code section 70403(b) states: "If the county retains the fund under subdivision (a) of Section 70325 for payment on existing bonded indebtedness of a courthouse facility, the county shall submit annual updates on all receipts and expenditures from the local courthouse construction fund, within 90 days of the end of each fiscal year, to the Administrative Director of the Courts and the Director of Finance."

<sup>3</sup> Government Code Section 70403(d) states: "On or before January 1, 2007, and on or before each January 1, thereafter, the Judicial Council shall submit a report to the budget and fiscal committees of the Legislature based on the information received from counties pursuant to this section, including any amounts required to be repaid by counties."

<sup>4</sup> Government Code section 70402(a) states: "Any amount in either a county's courthouse construction fund established by Section 76100 . . . shall be transferred to the State Court Facilities Construction Fund at the later of the following: (1) The date of the last transfer of responsibility for court facilities from the county to the Judicial Council or June 30, 2007, whichever is earlier. (2) The date of the final payment of the bonded indebtedness for any court facility that is paid from that fund is retired." (June 30, 2007 date pending Legislative extension update).

**County Reporting Under Section 70403(a) for the Period January 1, 1998, to December 31, 2005**

As of December 19, 2007, the Administrative Office of the Courts (AOC) has received reports on the local courthouse construction fund from all 58 counties. Of the reports received, 56 are in literal compliance with the requirements of section 70403(a). Literal compliance with Government Code section 70403(a) requires reporting of all local courthouse construction fund receipts and expenditures for the period January 1, 1998, to December 31, 2005 (see footnote 1). The reports received from two counties (Modoc, and Nevada) are not in literal compliance with statute as the reports are missing data for a portion of the statutory reporting period.

The staff of the AOC is requesting additional information from these two counties. On receipt of an updated report from a county (with transactions for the entire reporting period from January 1, 1998, to December 31, 2005), the report of that county will also be deemed in factual reporting compliance with statute and the receipts and expenditures will be updated accordingly.

As reported by all 58 county reports submitted, the local courthouse construction fund receipts total \$518,088,611 during the statutory reporting period (see Attachment 1). Three counties (Madera, San Diego, and Sierra) report no receipts during this period.

The 58 counties report a total of \$491,100,170 in expenditures from local courthouse construction funds. Four counties (Del Norte, Madera, San Diego, and Sierra) report no expenditures from the funds during this period.

**Status of Reviews**

The AOC staff has initiated reviews of the reports submitted by the 58 counties. During the review, the AOC requests that counties provide beginning and ending fund balances and an explanation of expenditures by project if their reports do not include that information. The review includes a determination of whether the receipts and expenditures were made in accordance with the provisions of Government Code section 76100, including a verification of outstanding debt service. If it is found that a county made an expenditure not allowed by statute, the AOC notifies the county and the state Department of Finance of the amount due for repayment to the state.

As of December 7, 2007, AOC staff completed a review of and closed out nine county reports (Del Norte, Lake, Madera, Plumas, San Diego, Santa Clara, Sierra, Stanislaus, and Trinity). The review of the remaining 49 counties is in progress (see Attachment 1).

**Status of Determination of Repayment Amounts Required (If Any) Under Section 70403(d)**

No repayments are required from the nine counties for whom reviews have been completed. For the remaining 49 counties, the status of any potential repayments is to be determined. As reviews of the reports are completed for these counties, the repayment amounts, if any, to the local courthouse construction fund will be finalized and reported in subsequent annual reports from the Judicial Council to the budget and fiscal committees of the Legislature.

**County Reporting Under Section 70403(a) for the Period January 1, 2006, to June 30, 2007**

As of December 19, 2007, the AOC has received reports on local courthouse construction funds from 23 of 33 counties that have outstanding bonded indebtedness (see Attachment 2). Of the reports received, all are in literal compliance with the requirements of section 70403(b). Literal compliance with Government Code section 70403(b) requires an annual update of all local courthouse construction fund receipts and expenditures for the period January 1, 2006, to June 30, 2007 (see footnote 2).

As reported by the 23 counties that have submitted reports, the local courthouse construction fund receipts total \$99,348,156 during the statutory reporting period (see Attachment 2).

The 23 counties report a total of \$93,472,011 in local courthouse construction fund expenditures. One county (Glenn) reports no expenditures during this period.

**Status of Reviews**

In early October 2007, AOC staff sent a reminder of the reporting requirement to the counties. Counties are in the process of preparing and submitting reports. Review of the reports will begin as they are received. During the review, the AOC requests that counties provide beginning and ending fund balances and an explanation of expenditures by project if their reports do not include that information. The review will include a determination of whether the receipts and expenditures were made in accordance with the provisions of Government Code section 76100, including a verification of outstanding debt service. If it is found that a county made an expenditure not allowed by statute, notification will be provided to the county and the state Department of Finance of the amount due for repayment to the state.

**Status of Determination of Repayment Amounts Required (If Any) Under Section 70403(d)**

The status of any potential repayments for the 33 counties is to be determined. As reviews of the reports are completed for these counties, the repayment amounts, if

any, to the local courthouse construction fund will be finalized and reported in subsequent annual reports from the Judicial Council to the budget and fiscal committees of the Legislature.

**January 1, 1998 to December 31, 2005**  
**Overview of County Reporting on**  
**Local Courthouse Construction Funds Under Government Code Section 70403(d)**

**ATTACHMENT 1**

County	Review Status (complete/in progress)	Revenues for Period as reported by county	Expenditures for Period as reported by county	Repayments Due	Debt Service indicated in report
Alameda	In Progress	\$ 19,867,137	\$ 18,942,669		
Alpine	In Progress	137,794	57,955		
Amador	In Progress	552,494	654,878		
Butte	In Progress	3,694,518	3,934,294		X
Calaveras	In Progress	1,406,258	915,924		X
Colusa	In Progress	463,599	479,021		X
Contra Costa	In Progress	10,204,719	13,737,649		X
Del Norte	Complete	685	0	0	
El Dorado	In Progress	1,856,687	536,996		
Fresno	In Progress	1,682,944	1,215,322		
Glenn	In Progress	1,082,644	932,282		
Humboldt	In Progress	16,620,537	17,066,091		X
Imperial	In Progress	1,628,169	2,137,635		X
Inyo	In Progress	1,105,309	436,132		
Kern	In Progress	501,150	552,668		
Kings	In Progress	457,396	430,658		
Lake	Complete	22,536	25,077	0	
Lassen	In Progress	1,460,944	2,341,543		
Los Angeles	In Progress	196,130,000	170,210,000		X
Madera	Complete	0	0	0	
Marin	In Progress	281,926	203,456		X
Mariposa	In Progress	319,581	77,956		
Mendocino	In Progress	115,867	351,454		
Merced	In Progress	8,822,580	5,695,060		X
Modoc <sup>1</sup>	In Progress	229,582	229,377		
Mono	In Progress	508,604	507,543		
Monterey	In Progress	5,398,670	9,080,187		X
Napa	In Progress	3,392,878	4,194,581		X
Nevada <sup>1</sup>	In Progress	1,689,021	1,941,150		X
Orange	In Progress	39,002,259	37,253,412		X
Placer	In Progress	3,075,472	3,082,339		X
Plumas	Complete	9,564	55,516	0	
Riverside	In Progress	26,049,765	24,854,033		X
Sacramento	In Progress	15,744,492	14,433,366		X
San Benito	In Progress	684,673	344,282		X
San Bernardino	In Progress	16,114,558	16,298,505		X
San Diego	Complete	0	0	0	
San Francisco <sup>2</sup>	In Progress	41,787,702	55,296,023		X
San Joaquin	In Progress	11,766,826	7,836,561		X
San Luis Obispo	In Progress	4,873,888	2,175,271		X
San Mateo	In Progress	11,678,138	11,051,176		X
Santa Barbara	In Progress	9,701,438	9,988,837		X
Santa Clara	Complete	16,761,142	16,831,245	0	X
Santa Cruz	In Progress	1,559,915	1,444,729		X
Shasta	In Progress	4,551,181	3,758,240		X
Sierra	Complete	0	0	0	
Siskiyou	In Progress	3,706,842	113,234		
Solano	In Progress	4,625,213	4,806,996		X
Sonoma	In Progress	6,116,854	9,587,957		X
Stanislaus	Complete	4,224,471	3,411,085	0	X
Sutter	In Progress	592,087	288,836		
Tehama	In Progress	1,396	5,379		
Trinity	Complete	319,189	259,736	0	
Tulare	In Progress	1,977,414	2,014,300		X
Tuolumne	In Progress	1,020,500	1,784,183		
Ventura	In Progress	9,488,022	4,699,661		X
Yolo	In Progress	1,993,191	1,756,977		
Yuba <sup>2</sup>	In Progress	1,028,190	780,733		X
<b>TOTALS</b>		<b>\$ 518,088,611</b>	<b>\$ 491,100,170</b>	<b>\$0</b>	<b>32</b>

**Notes:**

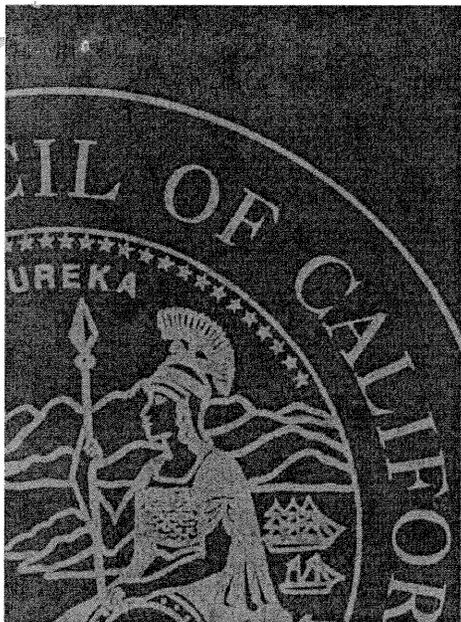
1. Report is noncompliant with statutory reporting period from January 1, 1998, to December 31, 2005.
2. Report prepared on fiscal year; includes July to December 1997.

**January 1, 2006 to June 30, 2007**  
**Overview of County Reporting on**  
**Local Courthouse Construction Funds Under Government Code Section 70403(d)**  
**ATTACHMENT 2**

County	Review Status (complete/in progress)	Revenues for Period as reported by county	Expenditures for Period as reported by county	Repayments Due	Debt Service indicated in report
Butte	In Progress	185,715	152,869		X
Calaveras <sup>2</sup>					X
Colusa	In Progress	101,294	(507,265)		X
Contra Costa	In Progress	2,200,102	2,065,795		X
Glenn <sup>1</sup>	In Progress	287,153	0		X
Humboldt	In Progress	382,005	621,665		X
Imperial	In Progress	2,004,463	2,678,993		X
Los Angeles <sup>2</sup>					X
Marin <sup>2</sup>					X
Merced	In Progress	1,016,561	2,153,587		X
Monterey <sup>2</sup>					X
Napa <sup>3</sup>	In Progress	464,804	72,708		X
Nevada <sup>2</sup>					X
Orange <sup>2</sup>					X
Placer	In Progress	839,792	1,020,599		X
Riverside	In Progress	7,910,417	6,484,190		X
Sacramento <sup>2</sup>					X
San Benito	In Progress	241,653	97,327		X
San Bernardino	In Progress	4,130,205	2,340,381		X
San Francisco	In Progress	64,594,918	61,822,838		X
San Joaquin <sup>2</sup>					X
San Luis Obispo <sup>2</sup>					X
San Mateo <sup>2</sup>	In Progress	2,203,231	1,013,932		X
Santa Barbara	In Progress	1,806,072	2,009,297		X
Santa Clara	In Progress	3,538,275	4,316,755		X
Santa Cruz	In Progress	333,146	199,842		X
Shasta	In Progress	983,873	1,660,572		X
Solano	In Progress	960,428	962,708		X
Sonoma	In Progress	1,677,328	847,569		X
Stanislaus <sup>2</sup>					X
Tulare	In Progress	463,188	147,200		X
Ventura	In Progress	2,389,106	3,120,449		X
Yuba	In Progress	634,427	190,000		X
<b>TOTALS</b>		<b>\$ 99,348,156</b>	<b>\$ 93,472,011</b>	<b>\$0</b>	<b>33</b>

**Notes:**

1. Pending debt for new, approved capital project.
2. Pending receipt of county report.
3. Report prepared on calendar year; fiscal year 2005 - 2006 revenues and receipts included in report for the period January 1, 1998, to December 31, 2005.



# **County Reporting on Local Courthouse Construction Funds**

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FOR THE PERIOD OF JANUARY 1, 1998,  
TO DECEMBER 31, 2005

REPORT FROM THE JUDICIAL  
COUNCIL TO THE BUDGET AND  
FISCAL COMMITTEES OF THE  
LEGISLATURE



JUDICIAL COUNCIL  
OF CALIFORNIA

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ADMINISTRATIVE OFFICE  
OF THE COURTS

**Report From the Judicial Council  
To the Budget and Fiscal Committees of the Legislature**

**County Reporting on  
Local Courthouse Construction Funds  
for the Period of  
January 1, 1998, to December 31, 2005**

Under reporting requirements stated in  
*Government Code section 70403(d)*

December 1, 2006



**JUDICIAL COUNCIL  
OF CALIFORNIA**

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ADMINISTRATIVE OFFICE  
OF THE COURTS

Judicial Council of California  
Administrative Office of the Courts  
455 Golden Gate Avenue  
San Francisco, CA 94102-3688

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# **Report From the Judicial Council to the Budget and Fiscal Committees of the Legislature**

## **County Reporting on Local Courthouse Construction Funds for the Period of January 1, 1998, to December 31, 2005**

**December 1, 2006**

### **Introduction**

The Trial Court Facilities Act of 2002 (Senate Bill 1732 [Escutia]; Stats. 2002, Ch. 1082) requires county reporting of receipts and expenditures from local courthouse construction funds. Under Government Code section 70403(a), each county must submit a report to the Administrative Director of the Courts for all receipts and expenditures from the local courthouse construction fund during the period January 1, 1998, to December 31, 2005.<sup>1</sup>

Government Code section 70403(d) was added by amendment with the passage of Assembly Bill 1435 [Evans]; Stats. 2005, Ch. 410. This section requires the Judicial Council to submit a report to the Legislature based on information received from the counties on local courthouse construction funds.<sup>2</sup> The first report is due on or before January 1, 2007 (and a report will be due on or before January 1 in subsequent years). This is the first report from the Judicial Council to the Legislature in satisfaction of the requirements of section 70403(d).

### **County Reporting Under Section 70403(a)**

As of October 24, 2006, the Administrative Office of the Courts (AOC) has received reports on local courthouse construction funds from 57 of 58 counties. Modoc County is the only county that has not submitted a report to date.

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<sup>1</sup> Government Code Section 70403(a) states: "Each county shall submit a report to the Administrative Director of the Courts and the Director of Finance accounting for all receipts and expenditures from the local courthouse construction fund established pursuant to Section 76100 for the period from January 1, 1998, to the date of transfer of the fund pursuant to subdivision (a) of the Section 70402 or December 31, 2005, whichever is earlier."

<sup>2</sup> Government Code Section 70403(d) states: "On or before January 1, 2007, and on or before each January 1, thereafter, the Judicial Council shall submit a report to the budget and fiscal committees of the Legislature based on the information received from counties pursuant to this section, including any amounts required to be repaid by counties."

Of the reports received, 46 are in literal compliance with the requirements of section 70403(a). Literal compliance with Government Code section 70403(a) requires reporting of all receipts and expenditures from the local courthouse construction fund for the period of January 1, 1998, to December 31, 2005 (see footnote number 1 above). The reports received from 11 counties (Del Norte, El Dorado, Glenn, Inyo, Kern, Los Angeles, Mariposa, Monterey, Napa, Plumas, and San Francisco Counties) are not in literal compliance with statute, as the reports are missing data for a portion of the statutory reporting period.

The staff of the AOC are requesting additional information from these 11 counties. On receipt of an updated report from a county (with transactions for the entire reporting period from January 1, 1998, to December 31, 2005), the report of that county will also be deemed in literal reporting compliance with statute and the receipts and expenditures will be updated accordingly.

Modoc County has been contacted by both the staff of the AOC and the leadership of the California State Association of Counties about its failure to report on its local courthouse construction fund, as required by Government Code section 70403(a). Should Modoc County submit a report at a later date, this will be reflected in the next annual report to the Legislature.

### **Summary of Receipts and Expenditures From Local Courthouse Construction Funds**

As reported by the 57 counties that have submitted reports, the receipts into the local courthouse construction funds total \$486,402,690 during the statutory reporting period (see Attachment 1). Three counties (Madera, San Diego, and Sierra Counties) report no receipts during this period.

The 57 counties report a total of \$485,915,395 in expenditures from local courthouse construction funds. Four counties (Del Norte, Madera, San Diego, and Sierra Counties) report no expenditures from the funds during this period.

### **Status of Reviews**

The AOC staff has initiated reviews of the reports submitted by the 57 counties. Counties are requested to provide beginning and ending fund balances and an explanation of expenditures by project if not already included in the report submitted. The review will include a determination of whether the receipts and expenditures were made in accordance with the provisions of Government Code section 76100, including a verification of outstanding debt service. If it is found that a county made an expenditure not allowed by statute, notification will be provided to the county and the state Department of Finance of the amount due for repayment to the state.

As of October 10, 2006, AOC staff have completed a review of 3 county reports (Madera, San Diego, and Sierra Counties). The review of the remaining 54 counties is in progress at the present time (see Attachment 1).

**Status of Determination of Repayment Amounts Required (If Any) Under Section 70403(d)**

For the 3 county reviews that have been completed , no repayments are required. For the remaining 55 counties, the status of any potential repayments is to be determined. As reviews of the reports are completed for these counties, the repayment amounts, if any, to local courthouse construction funds will be finalized and reported in subsequent annual reports from the Judicial Council to the budget and fiscal committees of the Legislature.

**ATTACHMENT 1**  
**Overview of County Reporting on**  
**Local Courthouse Construction Funds Under Government Code Section 70403(d)**

County	Review Status (complete/in progress)	Revenues <sup>(1)</sup> as reported by County	Expenditures <sup>(1)</sup> as reported by County	Repayments Due	Debt Service indicated in report
Alameda	In Progress	\$ 19,867,137	\$ 18,942,669		
Alpine	In Progress	137,794	57,955		
Amador	In Progress	552,494	654,878		
Butte	In Progress	3,694,518	3,934,294		X
Calaveras	In Progress	1,406,258	915,924		
Colusa	In Progress	463,599	479,021		X
Contra Costa	In Progress	10,204,719	13,737,649		X
Del Norte <sup>2</sup>	In Progress	174,104	0		
El Dorado <sup>2</sup>	In Progress	1,733,502	536,967		
Fresno	In Progress	1,682,944	1,215,322		X
Glenn <sup>2</sup>	In Progress	1,018,137	932,282		
Humboldt	In Progress	16,620,537	17,066,091		X
Imperial	In Progress	1,628,169	2,137,635		X
Inyo <sup>2</sup>	In Progress	1,131,564	327,961		
Kern <sup>2</sup>	In Progress	492,650	527,625		
Kings	In Progress	457,396	430,658		X
Lake	In Progress	22,536	25,077		
Lassen	In Progress	1,460,944	2,341,543		
Los Angeles <sup>2</sup>	In Progress	166,439,345	167,466,227		X
Madera	Complete	0	0	0	
Marin	In Progress	281,926	203,456		X
Mariposa <sup>2</sup>	In Progress	285,399	77,956		
Mendocino	In Progress	115,867	351,454		
Merced	In Progress	8,822,580	5,695,060		X
Modoc	Report Not Received	Report Not Received	Report Not Received		
Mono	In Progress	508,604	507,543		
Monterey <sup>2</sup>	In Progress	5,064,990	8,743,508		X
Napa <sup>2</sup>	In Progress	3,469,716	4,371,586		X
Nevada	In Progress	1,689,021	1,941,150		X
Orange	In Progress	39,002,259	37,253,412		X
Placer	In Progress	3,161,234	3,082,339		X
Plumas <sup>2</sup>	In Progress	55,516	55,516		
Riverside	In Progress	26,049,765	24,854,033		X
Sacramento	In Progress	15,744,492	14,433,366		X
San Benito	In Progress	684,673	344,282		X
San Bernardino	In Progress	16,114,558	16,298,505		X
San Diego	Complete	0	0	0	
San Francisco <sup>2</sup>	In Progress	39,823,591	53,377,315		X
San Joaquin	In Progress	12,192,877	7,836,561		X
San Luis Obispo	In Progress	4,873,888	2,175,271		
San Mateo	In Progress	11,678,138	11,051,176		X
Santa Barbara	In Progress	9,701,438	9,988,837		X
Santa Clara	In Progress	16,761,142	16,831,245		X
Santa Cruz	In Progress	1,559,915	1,444,729		X
Shasta	In Progress	4,551,181	3,758,240		X
Sierra	Complete	0	0	0	
Siskiyou	In Progress	3,608,046	113,234		
Solano	In Progress	4,625,213	4,806,996		X
Sonoma	In Progress	6,116,854	9,587,957		X
Stanislaus	In Progress	4,224,471	3,411,085		X
Sutter	In Progress	592,087	288,836		
Tehama	In Progress	1,396	5,379		X
Trinity	In Progress	319,189	259,736		
Tulare	In Progress	1,977,414	2,014,300		X
Tuolumne	In Progress	1,020,500	1,784,183		
Ventura	In Progress	9,515,022	4,699,661		X
Yolo	In Progress	1,993,191	1,756,977		
Yuba	In Progress	1,028,190	780,733		X
<b>TOTALS</b>		<b>\$ 486,402,690</b>	<b>\$ 485,915,395</b>	<b>\$0</b>	<b>33</b>

**Notes:**

(1) For statutory reporting period from January 1, 1998, to December 31, 2005.

(2) Report is noncompliant with statutory reporting period from January 1, 1998, to December 31, 2005.