

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**SUMMARY OF SPECIAL DISTRICT BUDGETS**  
FOR FISCAL YEAR 2002-03

DISTRICT AND FUND  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved/ Undesignated June 30, 2002 (2)	Cancellation of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions for Reserves and/or Designations (new or incr.) (7)	Total Financing Requirements (8)
<b>HIGHWAY LIGHTING DISTRICTS</b>							
20200010 Arnold	1,035		4,946	5,981	4,953	1,028	5,981
20300010 Mokelumne Hill	4,216		7,166	11,382	6,949	4,433	11,382
20400010 Murphys	85,107		33,191	118,298	24,836	93,462	118,298
20500010 San Andreas	93,807	14,407	18,008	126,222	126,222		126,222
20600010 Valley Springs	804		7,713	8,517	5,412	3,105	8,517
20700010 West Point	652		4,367	5,019	4,322	697	5,019
Total Highway Lighting Districts	185,621	14,407	75,391	275,419	172,694	102,725	275,419
<b>OTHER DISTRICTS</b>							
21000010 CSA #9 - Sunrise Point	690		2,933	3,623	1,885	1,738	3,623
21100010 CSA #1 - Rancho Calaveras	348,502		185,494	533,996	533,996		533,996
21120010 CSA #12 - Golden Hills	67,072		19,800	86,872	86,872		86,872
21200010 CSA #2 - Bar XX	0		15,375	15,375	15,375		15,375
21400010 CSA #4 - Diamond XX	77,080		65,710	142,790	142,790		142,790
21800010 CSA #8 - Spring Hills	25,961		12,747	38,708	38,708		38,708
21900010 Air Pollution Control	43,558		104,040	147,598	147,598		147,598
Total Other Districts	562,863	0	406,099	968,962	967,224	1,738	968,962
<b>FIRE PROTECTION DISTRICTS</b>							
22010010 Cen. Calaveras Fire & Rescu	280,896		308,790	589,686	397,900	191,786	589,686
22020010 Foothill	14,733		101,918	116,651	96,878	19,773	116,651
22100010 Altaville-Melones	37,720		53,714	91,434	60,715	30,719	91,434
22200010 Copperopolis	104,779		590,779	695,558	695,558		695,558
22300010 Jenny Lind	10,762	97,518	420,100	528,380	528,380		528,380
22400010 Mokelumne Hill	6,400	12,772	62,636	81,808	81,808		81,808
22500010 Murphys	23,823		140,277	164,100	153,196	10,904	164,100
22700010 San Andreas	5,742		158,350	164,092	148,447	15,645	164,092
22800010 West Point	22,576		113,978	136,554	119,293	17,261	136,554
22900010 Ebbetts Pass	318,604		1,760,739	2,079,343	1,914,736	164,607	2,079,343
Total Fire Protections Districts	826,035	110,290	3,711,281	4,647,606	4,196,911	450,695	4,647,606
<b>CEMETERY DISTRICTS</b>							
23100010 Altaville	24,767		54,487	79,254	51,319	27,935	79,254
23200010 Copperopolis	1,097		5,827	6,924	2,474	4,450	6,924
23300010 Mokelumne Hill	8,738	1,880	11,164	21,782	21,782		21,782
23400010 Murphys	3,807		48,278	52,085	50,570	1,515	52,085
23500010 Rail Road Flat	2,637	1,706	4,192	8,535	8,535		8,535
23600010 San Andreas	790	3,714	26,979	31,483	31,483		31,483
23800010 Vallecito	8,203		7,509	15,712	7,210	8,502	15,712
23900010 West Point	13,135		27,052	40,187	20,120	20,067	40,187
Total Cemetery Districts	63,174	7,300	185,488	255,962	193,493	62,469	255,962
<b>VETERANS MEMORIAL DISTRICTS</b>							
26100010 Angels	397		60,937	61,334	60,937	397	61,334
26200010 Ebbetts Pass	23,105		42,356	65,461	65,461		65,461
26300010 Jenny Lind	1,224	46,774	158,152	206,150	206,150		206,150
26400010 Mokelumne Hill	65	3,970	12,336	16,371	16,371		16,371
26500010 San Andreas	1,163		6,000	7,163	3,955	3,208	7,163
26600010 West Point	9,010		8,027	17,037	14,326	2,711	17,037
Total Veterans Memorial Districts	34,964	50,744	287,808	373,516	367,200	6,316	373,516
<b>RECREATION &amp; PARK DISTRICTS</b>							
27300010 San Andreas Rec. & Park	9,338		29,368	38,706	26,750	11,956	38,706
Total Recreation & Park Districts	9,338	0	29,368	38,706	26,750	11,956	38,706
<b>TOTAL</b>	<b>1,681,995</b>	<b>182,741</b>	<b>4,695,435</b>	<b>6,560,171</b>	<b>5,924,272</b>	<b>635,899</b>	<b>6,560,171</b>

COUNTY OF CALAVERAS  
**SPECIAL DISTRICT**  
**ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED**  
FOR FISCAL YEAR 2002-03

COUNTY FUNDS  (1)	Fund Balance (PER AUDITOR) as of June 30, 2002 Actual (2)	Less: Fund Balance-Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2002 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
<b>HIGHWAY LIGHTING DISTRICTS</b>					
20200010 Arnold	37,165		36,130		1,035
20300010 Mokelumne Hill	38,787		34,571		4,216
20400010 Murphys	201,822		116,715		85,107
20500010 San Andreas	153,917		60,110		93,807
20600010 Valley Springs	53,792		52,988		804
20700010 West Point	28,065		27,413		652
Total Highway Lighting Districts	513,548	0	327,927	0	185,621
<b>OTHER DISTRICTS</b>					
21000010 CSA #9 - Sunrise Point	22,389		21,699		690
21100010 CSA #1 - Rancho Calaveras	361,736		13,234		348,502
21120010 CSA #12 - Golden Hills	67,072				67,072
21200010 CSA #2 - Bar XX	0				0
21400010 CSA #4 - Diamond XX	97,080			20,000	77,080
21800010 CSA #8 - Spring Hills	25,961				25,961
21900010 Air Pollution Control	44,860		1,302		43,558
Total Other Districts	619,098	0	36,235	20,000	562,863
<b>FIRE PROTECTION DISTRICTS</b>					
22010010 Central Calaveras Fire & Rescue	386,755		105,819	40	280,896
22020010 Foothill	43,051		28,287	31	14,733
22100010 Altaville Melones	352,118		314,352	46	37,720
22200010 Copperopolis	104,779				104,779
22300010 Jenny Lind	477,826		467,051	13	10,762
22400010 Mokelumne Hill	57,733		51,321	12	6,400
22500010 Murphys	308,927		285,089	15	23,823
22700010 San Andreas	119,644		113,890	12	5,742
22800010 West Point	312,411		289,826	9	22,576
22900010 Ebbetts Pass	1,390,195		1,071,522	69	318,604
Total Fire Protection Districts	3,553,439	0	2,727,157	247	826,035
<b>CEMETERY DISTRICTS</b>					
23100010 Altaville	293,299		268,532		24,767
23200010 Copperopolis	34,488		33,391		1,097
23300010 Mokelumne Hill	93,193		84,455		8,738
23400010 Murphys	187,064		183,257		3,807
23500010 Rail Road Flat	30,859		28,222		2,637
23600010 San Andreas	84,055		83,265		790
23800010 Vallecito	30,988		22,785		8,203
23900010 West Point	214,975		201,840		13,135
Total Cemetery Districts	968,921	0	905,747	0	63,174
<b>VETERANS MEMORIAL DISTRICTS</b>					
26100010 Angels	3,829		3,432		397
26200010 Ebbetts Pass	106,755		83,650		23,105
26300010 Jenny Lind	128,114		126,890		1,224
26400010 Mokelumne Hill	5,239		5,174		65
26500010 San Andreas	125,923		124,760		1,163
26600010 West Point	19,763		10,753		9,010
Total Veterans Memorial Districts	389,623	0	354,659	0	34,964
<b>RECREATION &amp; PARK DISTRICTS</b>					
27300010 San Andreas Rec. & Park	38,544		29,206		9,338
Total Recreation & Park Districts	38,544	0	29,206	0	9,338
<b>TOTAL</b>	<b>6,083,173</b>	<b>0</b>	<b>4,380,931</b>	<b>20,247</b>	<b>1,681,995</b>

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**DETAIL OF PROVISION FOR RESERVES/DESIGNATIONS OF SPECIAL DISTRICT**  
(WITH SUPPLEMENTAL DATA AFFECTING RESERVE/DESIGNATION TOTALS)  
FOR FISCAL YEAR 2002-03

District and Description - Purpose (Identify Reserves and Designations)  (1)	Reserves/ Designations Balance as of June 30, 2002 (2)	Amount made Available for Financing by Cancellation		Increase or New Reserves/Desig. to be Provided in Budget Year		Total Reserves/ Designations for Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted by the Governing Board (4)	Recommended (5)	Approved/ Adopted by the Governing Board (6)		
<b>HIGHWAY LIGHTING DISTRICTS</b>							
Arnold	36,130			1,028	1,028	37,158	20200010
Mokelumne Hill	34,571			4,433	4,433	39,004	20300010
Murphys	116,715			93,462	93,462	210,177	20400010
San Andreas	60,110	14,407	14,407			45,703	20500010
Valley Springs	52,988			3,105	3,105	56,093	20600010
West Point	27,413			697	697	28,110	20700010
Total Highway Lighting Districts	327,927	14,407	14,407	102,725	102,725	416,245	
<b>OTHER:</b>							
CSA #9 - Sunrise Point	21,699			1,738	1,738	23,437	21000010
CSA #1 - Rancho Calaveras	13,234					13,234	21100010
Air Pollution Control	1,302					1,302	21900010
Total Other Districts	36,235	0	0	1,738	1,738	37,973	
<b>FIRE PROTECTION DISTRICTS</b>							
Central Calaveras Fire & Rescue	105,819			191,786	191,786	297,605	22010010
Foothill	28,287			19,773	19,773	48,060	22020010
Altaville/Melones	314,352			30,719	30,719	345,071	22100010
Copperopolis	0					0	22200010
Jenny Lind	467,051	97,518	97,518			369,533	22300010
Mokelumne Hill	51,321	12,772	12,772			38,549	22400010
Murphys	285,089			10,904	10,904	295,993	22500010
San Andreas	113,890			15,645	15,645	129,535	22700010
West Point	289,826			17,261	17,261	307,087	22800010
Ebbetts Pass	1,071,522			164,607	164,607	1,236,129	22900010
Total Fire Protection Districts	2,727,157	110,290	110,290	450,695	450,695	3,067,562	
<b>CEMETERY DISTRICTS</b>							
Altaville	268,532			27,935	27,935	296,467	23100010
Copperopolis	33,391			4,450	4,450	37,841	23200010
Mokelumne Hill	84,455	1,880	1,880			82,575	23300010
Murphys	183,257			1,515	1,515	184,772	23400010
Rail Road Flat	28,222	1,706	1,706			26,516	23500010
San Andreas	83,265	3,714	3,714			79,551	23600010
Vallecito	22,785			8,502	8,502	31,287	23800010
West Point	201,840			20,067	20,067	221,907	23900010
Total Cemetery Districts	905,747	7,300	7,300	62,469	62,469	960,916	
<b>VETERANS MEMORIAL DISTRICTS</b>							
Angels	3,432			397	397	3,829	26100010
Ebbetts Pass	83,650					83,650	26200010
Jenny Lind	126,890	46,774	46,774			80,116	26300010
Mokelumne Hill	5,173	3,970	3,970			1,203	26400010
San Andreas	124,760			3,208	3,208	127,968	26500010
West Point	10,753			2,711	2,711	13,464	26600010
Total Veterans Memorial Districts	354,658	50,744	50,744	6,316	6,316	310,230	
<b>RECREATION &amp; PARK DISTRICTS</b>							
San Andreas Rec. & Park	29,206			11,956	11,956	41,162	27300010
Total Recreation & Park Districts	29,206	0	0	11,956	11,956	41,162	
<b>TOTAL</b>	<b>4,380,930</b>	<b>182,741</b>	<b>182,741</b>	<b>635,899</b>	<b>635,899</b>	<b>4,834,088</b>	