

COUNTY OF CALAVERAS
STATE OF CALIFORNIA
SUMMARY OF SPECIAL DISTRICT BUDGETS
FOR FISCAL YEAR 2003-04

DISTRICT AND FUND (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved/ Undesignated June 30, 2003 (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)
HIGHWAY LIGHTING DISTRICTS							
20200010 Arnold	1,172		5,334	6,506	4,950	1,556	6,506
20300010 Mokelumne Hill	619		6,916	7,535	7,025	510	7,535
20400010 Murphys	0		31,902	31,902	24,710	7,192	31,902
20500010 San Andreas	10,419		24,438	34,857	27,782	7,075	34,857
20600010 Valley Springs	28,683		7,084	35,767	5,325	30,442	35,767
20700010 West Point	646		4,075	4,721	4,130	591	4,721
Total Highway Lighting Districts	41,539	0	79,749	121,288	73,922	47,366	121,288
OTHER DISTRICTS							
21000010 CSA #9 - Sunrise Point	1,010		2,741	3,751	1,775	1,976	3,751
21100010 CSA #1 - Rancho Calaveras	405,318		197,030	602,348	602,348		602,348
21120010 CSA #12 - Golden Hills	84,960		19,800	104,760	104,760		104,760
21200010 CSA #2 - Bar XX	13,755		15,375	29,130	29,130		29,130
21400010 CSA #4 - Diamond XX	137,548		65,710	203,258	203,258		203,258
21800010 CSA #8 - Spring Hills	31,014		13,676	44,690	44,690		44,690
21900010 Air Pollution Control	362		194,627	194,989	194,989		194,989
Total Other Districts	673,967	0	508,959	1,182,926	1,180,950	1,976	1,182,926
FIRE PROTECTION DISTRICTS							
22010010 Cen. Calaveras Fire & Rescue	31,823	37,107	281,000	349,930	349,930		349,930
22020010 Foothill	28,672		110,923	139,595	124,747	14,848	139,595
22100010 Altaville-Melones	29,088		53,174	82,262	75,770	6,492	82,262
22200010 Copperopolis	104,779		590,779	695,558	695,558		695,558
22300010 Jenny Lind	273,520		313,611	587,131	346,059	241,072	587,131
22400010 Mokelumne Hill	43,523		75,431	118,954	91,604	27,350	118,954
22500010 Murphys	46,603		214,879	261,482	237,497	23,985	261,482
22700010 San Andreas	33,865		177,943	211,808	163,722	48,086	211,808
22800010 West Point	8,782		114,723	123,505	115,186	8,319	123,505
22900010 Ebbetts Pass	191,315		1,944,290	2,135,605	2,062,490	73,115	2,135,605
Total Fire Protections Districts	791,970	37,107	3,876,753	4,705,830	4,262,563	443,267	4,705,830
CEMETERY DISTRICTS							
23100010 Altaville	25,048		54,461	79,509	58,137	21,372	79,509
23200010 Copperopolis	299		5,215	5,514	3,192	2,322	5,514
23300010 Mokelumne Hill	7,761		8,744	16,505	11,719	4,786	16,505
23400010 Murphys	6,450	13,421	44,653	64,524	64,524		64,524
23500010 Rail Road Flat	2,648	4,259	1,903	8,810	8,810		8,810
23600010 San Andreas	661	7,609	25,915	34,185	34,185		34,185
23800010 Vallecito	4,069		7,154	11,223	9,240	1,983	11,223
23900010 West Point	12,762		21,134	33,896	21,622	12,274	33,896
Total Cemetery Districts	59,698	25,289	169,179	254,166	211,429	42,737	254,166
VETERANS MEMORIAL DISTRICTS							
26100010 Angels	15,827		59,087	74,914	57,595	17,319	74,914
26200010 Ebbetts Pass	2,043		48,655	50,698	50,233	465	50,698
26300010 Jenny Lind	52,580		135,617	188,197	135,617	52,580	188,197
26400010 Mokelumne Hill	2,962		15,053	18,015	15,053	2,962	18,015
26500010 San Andreas	868		6,000	6,868	3,955	2,913	6,868
26600010 West Point	6,180		8,887	15,067	14,328	739	15,067
Total Veterans Memorial Districts	80,460	0	273,299	353,759	276,781	76,978	353,759
RECREATION & PARK DISTRICTS							
27300010 San Andreas Rec. & Park	4,330		32,703	37,033	30,550	6,483	37,033
Total Recreation & Park Districts	4,330	0	32,703	37,033	30,550	6,483	37,033
TOTAL	1,651,964	62,396	4,940,642	6,655,002	6,036,195	618,807	6,655,002

COUNTY OF CALAVERAS
SPECIAL DISTRICT
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
FOR FISCAL YEAR 2003-04

COUNTY FUNDS (1)	Fund Balance (PER AUDITOR) as of June 30, 2003 Actual (2)	Less: Fund Balance-Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2003 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
HIGHWAY LIGHTING DISTRICTS					
20200010 Arnold	38,330		37,158		1,172
20300010 Mokelumne Hill	39,623		39,004		619
20400010 Murphys	182,587		182,587		0
20500010 San Andreas	56,122		45,703		10,419
20600010 Valley Springs	56,387		27,704		28,683
20700010 West Point	28,757		28,111		646
Total Highway Lighting Districts	401,806	0	360,267	0	41,539
OTHER DISTRICTS					
21000010 CSA #9 - Sunrise Point	24,447		23,437		1,010
21100010 CSA #1 - Rancho Calaveras	418,552		13,234		405,318
21120010 CSA #12 - Golden Hills	84,960		0		84,960
21200010 CSA #2 - Bar XX	13,755		0		13,755
21400010 CSA #4 - Diamond XX	147,548		0	10,000	137,548
21800010 CSA #8 - Spring Hills	31,014		0		31,014
21900010 Air Pollution Control	44,837	43,558	599	318	362
Total Other Districts	765,113	43,558	37,270	10,318	673,967
FIRE PROTECTION DISTRICTS					
22010010 Central Calaveras Fire & Rescue	337,156		305,333		31,823
22020010 Foothill	76,732		48,060		28,672
22100010 Altaville Melones	357,585		328,497		29,088
22200010 Copperopolis	104,779		0		104,779
22300010 Jenny Lind	643,064		369,533	11	273,520
22400010 Mokelumne Hill	82,098		38,549	26	43,523
22500010 Murphys	276,060		229,436	21	46,603
22700010 San Andreas	96,859		62,983	11	33,865
22800010 West Point	315,868		307,086		8,782
22900010 Ebbetts Pass	1,427,591		1,236,128	148	191,315
Total Fire Protection Districts	3,717,792	0	2,925,605	217	791,970
CEMETERY DISTRICTS					
23100010 Altaville	318,311		293,263		25,048
23200010 Copperopolis	37,771		37,472		299
23300010 Mokelumne Hill	90,337		82,576		7,761
23400010 Murphys	191,213		184,763		6,450
23500010 Rail Road Flat	29,164		26,516		2,648
23600010 San Andreas	75,709		75,048		661
23800010 Vallecito	35,356		31,287		4,069
23900010 West Point	234,669		221,907		12,762
Total Cemetery Districts	1,012,530	0	952,832	0	59,698
VETERANS MEMORIAL DISTRICTS					
26100010 Angels	15,907		80		15,827
26200010 Ebbetts Pass	85,692		83,649		2,043
26300010 Jenny Lind	132,700		80,116	4	52,580
26400010 Mokelumne Hill	4,165		1,203		2,962
26500010 San Andreas	127,185		126,317		868
26600010 West Point	19,644		13,464		6,180
Total Veterans Memorial Districts	385,293	0	304,829	4	80,460
RECREATION & PARK DISTRICTS					
27300010 San Andreas Rec. & Park	45,491		41,161		4,330
Total Recreation & Park Districts	45,491	0	41,161	0	4,330
TOTAL	6,328,025	43,558	4,621,964	10,539	1,651,964

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 2003-04

District and Description - Purpose (Identify Reserves and Designations) (1)	Reserves/ Designations Balance as of June 30, 2003 (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)		
<u>HIGHWAY LIGHTING DISTRICTS</u>							
Arnold	37,158			1,556	1,556	38,714	20200010
Mokelumne Hill	39,004			510	510	39,514	20300010
Murphys	182,587			7,192	7,192	189,779	20400010
San Andreas	45,703			7,075	7,075	52,778	20500010
Valley Springs	27,704			30,442	30,442	58,146	20600010
West Point	28,111			591	591	28,702	20700010
Total Highway Lighting Districts	360,267	0	0	47,366	47,366	407,633	
<u>OTHER:</u>							
CSA #9 - Sunrise Point	23,437			1,976	1,976	25,413	21000010
CSA #1 - Rancho Calaveras	13,234					13,234	21100010
Air Pollution Control	599					599	21900010
Total Other Districts	37,270	0	0	1,976	1,976	39,246	
<u>FIRE PROTECTION DISTRICTS</u>							
Central Calaveras Fire & Rescue	305,333	37,107	37,107			268,226	22010010
Foothill	48,060			14,848	14,848	62,908	22020010
Altaville/Melones	328,497			6,492	6,492	334,989	22100010
Copperopolis	0					0	22200010
Jenny Lind	369,533			241,072	241,072	610,605	22300010
Mokelumne Hill	38,549			27,350	27,350	65,899	22400010
Murphys	229,436			23,985	23,985	253,421	22500010
San Andreas	62,983			48,086	48,086	111,069	22700010
West Point	307,086			8,319	8,319	315,405	22800010
Ebbetts Pass	1,236,128			73,115	73,115	1,309,243	22900010
Total Fire Protection Districts	2,925,605	37,107	37,107	443,267	443,267	3,331,765	
<u>CEMETERY DISTRICTS</u>							
Altaville	293,263			21,372	21,372	314,635	23100010
Copperopolis	37,472			2,322	2,322	39,794	23200010
Mokelumne Hill	82,576			4,786	4,786	87,362	23300010
Murphys	184,763	13,421	13,421			171,342	23400010
Rail Road Flat	26,516	4,259	4,259			22,257	23500010
San Andreas	75,048	7,609	7,609			67,439	23600010
Vallecito	31,287			1,983	1,983	33,270	23800010
West Point	221,907			12,274	12,274	234,181	23900010
Total Cemetery Districts	952,832	25,289	25,289	42,737	42,737	970,280	
<u>VETERANS MEMORIAL DISTRICTS</u>							
Angels	80			17,319	17,319	17,399	26100010
Ebbetts Pass	83,649			465	465	84,114	26200010
Jenny Lind	80,116			52,580	52,580	132,696	26300010
Mokelumne Hill	1,203			2,962	2,962	4,165	26400010
San Andreas	126,317			2,913	2,913	129,230	26500010
West Point	13,464			739	739	14,203	26600010
Total Veterans Memorial Districts	304,829	0	0	76,978	76,978	381,807	
<u>RECREATION & PARK DISTRICTS</u>							
San Andreas Rec. & Park	41,161			6,483	6,483	47,644	27300010
Total Recreation & Park Districts	41,161	0	0	6,483	6,483	47,644	
TOTAL	4,621,964	62,396	62,396	618,807	618,807	5,178,375	