

COUNTY OF CALAVERAS
STATE OF CALIFORNIA
SUMMARY OF SPECIAL DISTRICT BUDGETS
FOR FISCAL YEAR 2004-05

DISTRICT AND FUND (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved/ Undesignated June 30, 2004 (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	1,466		5,072	6,538	4,950	1,588	6,538
20300010 Mokelumne Hill	2,083		7,267	9,350	7,025	2,325	9,350
20400010 Murphys	342		38,906	39,248	24,710	14,538	39,248
20500010 San Andreas	12,491		26,831	39,322	27,782	11,540	39,322
20600010 Valley Springs	2,363		6,678	9,041	5,325	3,716	9,041
20700010 West Point	1,339		4,240	5,579	4,130	1,449	5,579
Total Highway Lighting Districts	20,084	0	88,994	109,078	73,922	35,156	109,078
OTHER DISTRICTS							
21000010 CSA #9 - Sunrise Point	884		2,775	3,659	1,775	1,884	3,659
21100010 CSA #1 - Rancho Calaveras	579,478		209,900	789,378	789,378		789,378
21120010 CSA #12 - Golden Hills	101,996		19,500	121,496	121,496		121,496
21200010 CSA #2 - Bar XX	26,438		15,375	41,813	41,813		41,813
21400010 CSA #4 - Diamond XX	198,544		65,710	264,254	264,254		264,254
21800010 CSA #8 - Spring Hills	43,023		15,020	58,043	58,043		58,043
21900010 Air Pollution Control	77,525		213,501	291,026	291,026		291,026
Total Other Districts	1,027,888	0	541,781	1,569,669	1,567,785	1,884	1,569,669
FIRE PROTECTION DISTRICTS							
22010010 Cen. Calaveras Fire & Rescue	2,211		354,754	356,965	354,532	2,433	356,965
22020010 Foothill	89,593		110,923	200,516	112,602	87,914	200,516
22100010 Altaville-Melones	70,580		57,118	127,698	96,916	30,782	127,698
22200010 Copperopolis	7,207		746,012	753,219	753,219		753,219
22300010 Jenny Lind	108,626	17,361	428,452	554,439	554,439		554,439
22400010 Mokelumne Hill	44,483		80,810	125,293	69,354	55,939	125,293
22500010 Murphys	93,009		268,108	361,117	270,253	90,864	361,117
22700010 San Andreas	66,027		197,672	263,699	172,485	91,214	263,699
22800010 West Point	27,938		116,173	144,111	143,186	925	144,111
22900010 Ebbetts Pass	308,401		3,247,045	3,555,446	3,519,475	35,971	3,555,446
Total Fire Protection Districts	818,075	17,361	5,607,067	6,442,503	6,046,461	396,042	6,442,503
CEMETERY DISTRICTS							
23100010 Altaville	70,198		65,600	135,798	78,609	57,189	135,798
23200010 Copperopolis	1,407		6,536	7,943	3,847	4,096	7,943
23300010 Mokelumne Hill	10,534		9,172	19,706	10,223	9,483	19,706
23400010 Murphys	13,263		48,689	61,952	60,211	1,741	61,952
23500010 Rail Road Flat	1,693	5,526	1,881	9,100	9,100		9,100
23600010 San Andreas	5,839		28,168	34,007	29,185	4,822	34,007
23800010 Vallecito	7,952	9,426	7,631	25,009	25,009		25,009
23900010 West Point	15,948		21,535	37,483	31,876	5,607	37,483
Total Cemetery Districts	126,834	14,952	189,212	330,998	248,060	82,938	330,998
VETERANS MEMORIAL DISTRICTS							
26100010 Angels	0		71,086	71,086	71,086		71,086
26200010 Ebbetts Pass	0	8,044	52,135	60,179	60,179		60,179
26300010 Jenny Lind	23,637		152,026	175,663	162,899	12,764	175,663
26400010 Mokelumne Hill	10,311		15,065	25,376	15,065	10,311	25,376
26500010 San Andreas	674		6,000	6,674	3,955	2,719	6,674
26600010 West Point	0	3,362	8,966	12,328	12,328		12,328
Total Veterans Memorial Districts	34,622	11,406	305,278	351,306	325,512	25,794	351,306
RECREATION & PARK DISTRICTS							
27300010 San Andreas Rec. & Park	7,309		35,505	42,814	36,439	6,375	42,814
Total Recreation & Park Districts	7,309	0	35,505	42,814	36,439	6,375	42,814
TOTAL	2,034,812	43,719	6,767,837	8,846,368	8,298,179	548,189	8,846,368

COUNTY OF CALAVERAS
SPECIAL DISTRICT
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
FOR FISCAL YEAR 2004-05

COUNTY FUNDS (1)	Fund Balance (PER AUDITOR) as of June 30, 2004 Actual (2)	Less: Fund Balance-Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2004 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
HIGHWAY LIGHTING DISTRICTS					
20200010 Arnold	40,180		38,714		1,466
20300010 Mokelumne Hill	41,597		39,514		2,083
20400010 Murphys	196,312		195,970		342
20500010 San Andreas	65,269		52,778		12,491
20600010 Valley Springs	60,509		58,146		2,363
20700010 West Point	30,040		28,701		1,339
Total Highway Lighting Districts	433,907	0	413,823	0	20,084
OTHER DISTRICTS					
21000010 CSA #9 - Sunrise Point	26,296		25,412		884
21100010 CSA #1 - Rancho Calaveras	592,712		13,234		579,478
21120010 CSA #12 - Golden Hills	101,996				101,996
21200010 CSA #2 - Bar XX	26,438				26,438
21400010 CSA #4 - Diamond XX	198,544				198,544
21800010 CSA #8 - Spring Hills	43,023				43,023
21900010 Air Pollution Control	100,611	22,486	599	1	77,525
Total Other Districts	1,089,620	22,486	39,245	1	1,027,888
FIRE PROTECTION DISTRICTS					
22010010 Central Calaveras Fire & Rescue	253,366		250,762	393	2,211
22020010 Foothill	124,497		34,899	5	89,593
22100010 Altaville Melones	277,394		206,814		70,580
22200010 Copperopolis	7,207				7,207
22300010 Jenny Lind	719,234		610,605	3	108,626
22400010 Mokelumne Hill	110,389		65,898	8	44,483
22500010 Murphys	299,345		206,058	278	93,009
22700010 San Andreas	152,151		86,070	54	66,027
22800010 West Point	343,412		315,405	69	27,938
22900010 Ebbetts Pass	1,617,908		1,309,243	264	308,401
Total Fire Protection Districts	3,904,903	0	3,085,754	1,074	818,075
CEMETERY DISTRICTS					
23100010 Altaville	342,800		272,602		70,198
23200010 Copperopolis	41,201		39,794		1,407
23300010 Mokelumne Hill	97,895		87,361		10,534
23400010 Murphys	184,615		171,352		13,263
23500010 Rail Road Flat	23,950		22,257		1,693
23600010 San Andreas	73,278		67,439		5,839
23800010 Vallecito	41,222		33,270		7,952
23900010 West Point	250,128		234,180		15,948
Total Cemetery Districts	1,055,089	0	928,255	0	126,834
VETERANS MEMORIAL DISTRICTS					
26100010 Angels	5,106		5,106		0
26200010 Ebbetts Pass	77,295		77,295		0
26300010 Jenny Lind	156,334		132,697		23,637
26400010 Mokelumne Hill	14,476		4,165		10,311
26500010 San Andreas	124,508		123,834		674
26600010 West Point	10,790		10,790		0
Total Veterans Memorial Districts	388,509	0	353,887	0	34,622
RECREATION & PARK DISTRICTS					
27300010 San Andreas Rec. & Park	54,953		47,644		7,309
Total Recreation & Park Districts	54,953	0	47,644	0	7,309
TOTAL	6,926,981	22,486	4,868,608	1,075	2,034,812

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 2004-05

District and Description - Purpose (Identify Reserves and Designations) (1)	Reserves/ Designations Balance as of June 30, 2004 (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)		
HIGHWAY LIGHTING DISTRICTS							
Arnold	38,714			1,588	1,588	40,302	20200010
Mokelumne Hill	39,514			2,325	2,325	41,839	20300010
Murphys	195,970			14,538	14,538	210,508	20400010
San Andreas	52,778			11,540	11,540	64,318	20500010
Valley Springs	58,146			3,716	3,716	61,862	20600010
West Point	28,701			1,449	1,449	30,150	20700010
Total Highway Lighting Districts	413,823	0	0	35,156	35,156	448,979	
OTHER:							
CSA #9 - Sunrise Point	25,412			1,884	1,884	27,296	21000010
CSA #1 - Rancho Calaveras	13,234					13,234	21100010
Air Pollution Control	599					599	21900010
Total Other Districts	39,245	0	0	1,884	1,884	41,129	
FIRE PROTECTION DISTRICTS							
Central Calaveras Fire & Rescue	250,762			2,433	2,433	253,195	22010010
Foothill	34,899			87,914	87,914	122,813	22020010
Altaville/Melones	206,814			30,782	30,782	237,596	22100010
Copperopolis	0					0	22200010
Jenny Lind	610,605	17,361	17,361			593,244	22300010
Mokelumne Hill	65,898			55,939	55,939	121,837	22400010
Murphys	206,058			90,864	90,864	296,922	22500010
San Andreas	86,070			91,214	91,214	177,284	22700010
West Point	315,405			925	925	316,330	22800010
Ebbetts Pass	1,309,243			35,971	35,971	1,345,214	22900010
Total Fire Protection Districts	3,085,754	17,361	17,361	396,042	396,042	3,464,435	
CEMETERY DISTRICTS							
Altaville	272,602			57,189	57,189	329,791	23100010
Copperopolis	39,794			4,096	4,096	43,890	23200010
Mokelumne Hill	87,361			9,483	6,483	93,844	23300010
Murphys	171,352			1,741	1,741	173,093	23400010
Rail Road Flat	22,257	5,526	5,526			16,731	23500010
San Andreas	67,439			4,822	4,822	72,261	23600010
Vallecito	33,270	9,426	9,426			23,844	23800010
West Point	234,180			5,607	5,607	239,787	23900010
Total Cemetery Districts	928,255	14,952	14,952	82,938	79,938	993,241	
VETERANS MEMORIAL DISTRICTS							
Angels	5,106					5,106	26100010
Ebbetts Pass	77,295	8,044	8,044			69,251	26200010
Jenny Lind	132,697			12,764	12,764	145,461	26300010
Mokelumne Hill	4,165			10,311	10,311	14,476	26400010
San Andreas	123,834			2,719	2,719	126,553	26500010
West Point	10,790	3,362	3,362			7,428	26600010
Total Veterans Memorial Districts	353,887	11,406	11,406	25,794	25,794	368,275	
RECREATION & PARK DISTRICTS							
San Andreas Rec. & Park	47,644			6,375	6,375	54,019	27300010
Total Recreation & Park Districts	47,644	0	0	6,375	6,375	54,019	
TOTAL	4,868,608	43,719	43,719	548,189	545,189	5,370,078	