

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**SUMMARY OF SPECIAL DISTRICT BUDGETS**  
FOR FISCAL YEAR 2005-06

DISTRICT AND FUND  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved/ Undesignated June 30, 2005  (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	0		8,722	8,722	6,295	2,427	8,722
20300010 Mokelumne Hill	1,451		8,626	10,077	8,053	2,024	10,077
20400010 Murphys	0		39,243	39,243	29,859	9,384	39,243
20500010 San Andreas	3,647	22,790	20,093	46,530	46,530		46,530
20600010 Valley Springs	1,994		8,506	10,500	6,374	4,126	10,500
20700010 West Point	0	850	4,519	5,369	5,369		5,369
Total Highway Lighting Districts	7,092	23,640	89,709	120,441	102,480	17,961	120,441
<b>OTHER DISTRICTS</b>							
21000010 CSA #9 - Sunrise Point	0		2,861	2,861	2,258	603	2,861
21100010 CSA #1 - Rancho Calaveras	787,902		220,974	1,008,876	1,008,876		1,008,876
21120010 CSA #12 - Golden Hills	32,274		18,932	51,206	51,206		51,206
21200010 CSA #2 - Bar XX	41,724		14,902	56,626	56,626		56,626
21400010 CSA #4 - Diamond XX	263,054		11,932	274,986	274,986		274,986
21800010 CSA #8 - Spring Hills	53,229		15,429	68,658	68,658		68,658
21900010 Air Pollution Control	121,933		311,793	433,726	433,726		433,726
Total Other Districts	1,300,116	0	596,823	1,896,939	1,896,336	603	1,896,939
<b>FIRE PROTECTION DISTRICTS</b>							
22010010 Cen. Calaveras Fire & Rescue	3,721	54,308	358,695	416,724	416,724		416,724
22020010 Foothill	176,541		255,381	431,922	133,871	298,051	431,922
22100010 Altaville-Melones	36,497	14,136	63,292	113,925	113,925		113,925
22200010 Copperopolis	424,845		744,599	1,169,444	1,169,444		1,169,444
22300010 Jenny Lind	0	156,336	470,713	627,049	627,049		627,049
22400010 Mokelumne Hill	49,053	29,693	88,304	167,050	167,050		167,050
22500010 Murphys	0		226,720	226,720	226,720		226,720
22700010 San Andreas	49,679		223,273	272,952	195,602	77,350	272,952
22800010 West Point	22,550	45,788	134,537	202,875	202,875		202,875
22900010 Ebbetts Pass	719,645		3,370,998	4,090,643	3,616,213	474,430	4,090,643
Total Fire Protection Districts	1,482,531	300,261	5,936,512	7,719,304	6,869,473	849,831	7,719,304
<b>CEMETERY DISTRICTS</b>							
23100010 Altaville	54,311		70,023	124,334	97,130	27,204	124,334
23200010 Copperopolis	2,558		7,067	9,625	5,800	3,825	9,625
23300010 Mokelumne Hill	7,642		12,522	20,164	17,043	3,121	20,164
23400010 Murphys	23,425		54,342	77,767	65,311	12,456	77,767
23500010 Rail Road Flat	2,183	6,111	1,716	10,010	10,010		10,010
23600010 San Andreas	0	459	28,726	29,185	29,185		29,185
23800010 Vallecito	3,485		8,542	12,027	5,290	6,737	12,027
23900010 West Point	29,555		22,767	52,322	39,800	12,522	52,322
Total Cemetery Districts	123,159	6,570	205,705	335,434	269,569	65,865	335,434
<b>VETERANS MEMORIAL DISTRICTS</b>							
26100010 Angels	8,458		82,992	91,450	82,992	8,458	91,450
26200010 Ebbetts Pass	12,774		57,725	70,499	58,635	11,864	70,499
26300010 Jenny Lind	0		171,319	171,319	156,555	14,764	171,319
26400010 Mokelumne Hill	5,041		125,863	130,904	128,030	2,874	130,904
26500010 San Andreas	0		6,000	6,000	3,955	2,045	6,000
26600010 West Point	4,769		9,179	13,948	12,329	1,619	13,948
Total Veterans Memorial Districts	31,042	0	453,078	484,120	442,496	41,624	484,120
<b>RECREATION &amp; PARK DISTRICTS</b>							
27300010 San Andreas Rec. & Park	3,986		38,298	42,284	39,462	2,822	42,284
Total Recreation & Park Districts	3,986	0	38,298	42,284	39,462	2,822	42,284
<b>TOTAL</b>	<b>2,947,926</b>	<b>330,471</b>	<b>7,320,125</b>	<b>10,598,522</b>	<b>9,619,816</b>	<b>978,706</b>	<b>10,598,522</b>

COUNTY OF CALAVERAS  
**SPECIAL DISTRICT**  
**ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED**  
FOR FISCAL YEAR 2005-06

COUNTY FUNDS  (1)	Fund Balance (PER AUDITOR) as of June 30, 2005 Actual (2)	Less: Fund Balance-Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2005 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
<b>HIGHWAY LIGHTING DISTRICTS</b>					
20200010 Arnold	39,454	273	39,181		0
20300010 Mokelumne Hill	43,290		41,839		1,451
20400010 Murphys	209,730		209,730		0
20500010 San Andreas	68,893	928	64,318		3,647
20600010 Valley Springs	64,089	232	61,863		1,994
20700010 West Point	30,252	213	30,039		0
Total Highway Lighting Districts	455,708	1,646	446,970	0	7,092
<b>OTHER DISTRICTS</b>					
21000010 CSA #9 - Sunrise Point	26,648		26,648		0
21100010 CSA #1 - Rancho Calaveras	801,136		13,234		787,902
21120010 CSA #12 - Golden Hills	32,274				32,274
21200010 CSA #2 - Bar XX	41,724				41,724
21400010 CSA #4 - Diamond XX	263,054				263,054
21800010 CSA #8 - Spring Hills	53,229				53,229
21900010 Air Pollution Control	122,556		623		121,933
Total Other Districts	1,340,621	0	40,505	0	1,300,116
<b>FIRE PROTECTION DISTRICTS</b>					
22010010 Central Calaveras Fire & Rescue	253,007		249,079	207	3,721
22020010 Foothill	288,948		112,405	2	176,541
22100010 Altaville Melones	274,093		237,596		36,497
22200010 Copperopolis	424,845				424,845
22300010 Jenny Lind	685,780		685,625	155	0
22400010 Mokelumne Hill	180,849		130,910	886	49,053
22500010 Murphys	220,611		219,932	679	0
22700010 San Andreas	205,016		155,284	53	49,679
22800010 West Point	328,506		305,424	532	22,550
22900010 Ebbetts Pass	2,105,183		1,385,215	323	719,645
Total Fire Protection Districts	4,966,838	0	3,481,470	2,837	1,482,531
<b>CEMETERY DISTRICTS</b>					
23100010 Altaville	334,102		279,791		54,311
23200010 Copperopolis	44,448		41,890		2,558
23300010 Mokelumne Hill	104,486		96,844		7,642
23400010 Murphys	190,415		166,990		23,425
23500010 Rail Road Flat	18,914		16,731		2,183
23600010 San Andreas	65,832		65,832		0
23800010 Vallecito	27,329		23,844		3,485
23900010 West Point	269,343		239,788		29,555
Total Cemetery Districts	1,054,869	0	931,710	0	123,159
<b>VETERANS MEMORIAL DISTRICTS</b>					
26100010 Angels	13,565		5,107		8,458
26200010 Ebbetts Pass	82,526		69,752		12,774
26300010 Jenny Lind	122,755		122,755		0
26400010 Mokelumne Hill	19,518		14,477		5,041
26500010 San Andreas	125,393		125,393		0
26600010 West Point	12,248		7,479		4,769
Total Veterans Memorial Districts	376,005	0	344,963	0	31,042
<b>RECREATION &amp; PARK DISTRICTS</b>					
27300010 San Andreas Rec. & Park	43,505		39,519		3,986
Total Recreation & Park Districts	43,505	0	39,519	0	3,986
<b>TOTAL</b>	<b>8,237,546</b>	<b>1,646</b>	<b>5,285,137</b>	<b>2,837</b>	<b>2,947,926</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 2005-06

District and Description - Purpose (Identify Reserves and Designations)  (1)	Reserves/ Designations Balance as of June 30, 2005  (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><u>HIGHWAY LIGHTING DISTRICTS</u></b>							
Arnold	39,181			2,427	2,427	41,608	20200010
Mokelumne Hill	41,839			2,024	2,024	43,863	20300010
Murphys	209,730			9,384	9,384	219,114	20400010
San Andreas	64,318	22,790	22,790			41,528	20500010
Valley Springs	61,863			4,126	4,126	65,989	20600010
West Point	30,039	850	850			29,189	20700010
Total Highway Lighting Districts	446,970	23,640	23,640	17,961	17,961	441,291	
<b><u>OTHER:</u></b>							
CSA #9 - Sunrise Point	26,648			603	603	27,251	21000010
CSA #1 - Rancho Calaveras	13,234					13,234	21100010
Air Pollution Control	623					623	21900010
Total Other Districts	40,505	0	0	603	603	41,108	
<b><u>FIRE PROTECTION DISTRICTS</u></b>							
Central Calaveras Fire & Rescue	249,079	54,308	54,308			194,771	22010010
Foothill	112,405			298,051	298,051	410,456	22020010
Altaville/Melones	237,596	14,136	14,136			223,460	22100010
Copperopolis	0					0	22200010
Jenny Lind	685,625	156,336	156,336			529,289	22300010
Mokelumne Hill	130,910	29,693	29,693			101,217	22400010
Murphys	219,932					219,932	22500010
San Andreas	155,284			77,350	77,350	232,634	22700010
West Point	305,424	45,788	45,788			259,636	22800010
Ebbetts Pass	1,385,215			474,430	474,430	1,859,645	22900010
Total Fire Protection Districts	3,481,470	300,261	300,261	849,831	849,831	4,031,040	
<b><u>CEMETERY DISTRICTS</u></b>							
Altaville	279,791			27,204	27,204	306,995	23100010
Copperopolis	41,890			3,825	3,825	45,715	23200010
Mokelumne Hill	96,844			3,121	3,121	99,965	23300010
Murphys	166,990			12,456	12,456	179,446	23400010
Rail Road Flat	16,731	6,111	6,111			10,620	23500010
San Andreas	65,832	459	459			65,373	23600010
Vallecito	23,844			6,737	6,737	30,581	23800010
West Point	239,788			12,522	12,522	252,310	23900010
Total Cemetery Districts	931,710	6,570	6,570	65,865	65,865	991,005	
<b><u>VETERANS MEMORIAL DISTRICTS</u></b>							
Angels	5,107			8,458	8,458	13,565	26100010
Ebbetts Pass	69,752			11,864	11,864	81,616	26200010
Jenny Lind	122,755			14,764	14,764	137,519	26300010
Mokelumne Hill	14,477			2,874	2,874	17,351	26400010
San Andreas	125,393			2,045	2,045	127,438	26500010
West Point	7,479			1,619	1,619	9,098	26600010
Total Veterans Memorial Districts	344,963	0	0	41,624	41,624	386,587	
<b><u>RECREATION &amp; PARK DISTRICTS</u></b>							
San Andreas Rec. & Park	39,519			2,822	2,822	42,341	27300010
Total Recreation & Park Districts	39,519	0	0	2,822	2,822	42,341	
<b>TOTAL</b>	<b>5,285,137</b>	<b>330,471</b>	<b>330,471</b>	<b>978,706</b>	<b>978,706</b>	<b>5,933,372</b>	