

COUNTY OF CALAVERAS
STATE OF CALIFORNIA
SUMMARY OF SPECIAL DISTRICT BUDGETS
FOR FISCAL YEAR 2006-07

DISTRICT AND FUND (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved/ Undesignated June 30, 2006 (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	0	0	5,789	5,789	5,750	39	5,789
20300010 Mokelumne Hill	2,990	0	10,015	13,005	8,339	4,667	13,006
20400010 Murphys	11,664	0	48,019	59,683	30,022	29,662	59,684
20500010 San Andreas	28,512	0	23,685	52,197	47,263	4,935	52,198
20600010 Valley Springs	3,757	0	10,698	14,455	6,950	7,506	14,456
20700010 West Point	2,182	0	5,122	7,304	5,185	2,119	7,304
Total Highway Lighting Districts	49,105	0	103,328	152,433	103,509	48,928	152,437
OTHER DISTRICTS							
21000010 CSD #9 - Sunrise Point	1,277	0	3,256	4,533	2,552	1,982	4,534
21100010 CSA #1 - Rancho Calaveras	773,712	0	274,778	1,048,490	1,048,491	0	1,048,491
21120010 CSA #12 - Golden Hills	48,570	0	18,634	67,204	67,204	0	67,204
21200010 CSA #2 - Bar XX	35,038	0	16,400	51,438	51,438	0	51,438
21400010 CSA #4 - Diamond XX	258,284	0	70,200	328,484	328,484	0	328,484
21800010 CSA #8 - Spring Hills	28,901	0	16,413	45,314	45,315	0	45,315
21900010 Air Pollution Control	317,435	0	345,188	662,623	662,624	0	662,624
Total Other Districts	1,463,217	0	744,869	2,208,086	2,206,108	1,982	2,208,090
FIRE PROTECTION DISTRICTS							
22010010 Cen. Calaveras Fire & Rescue	93,334	0	395,639	488,973	436,072	52,901	488,973
22020010 Foothill	14,181	37,083	251,944	303,208	303,208	0	303,208
22100010 Altaville-Melones	32,338	0	63,694	96,032	89,653	6,379	96,032
22200010 Copperopolis	154,409	0	1,014,420	1,168,829	1,168,829	0	1,168,829
22300010 Jenny Lind	91,544	0	620,394	711,938	719,352	7,414	726,766
22400010 Mokelumne Hill	107,422	0	186,486	293,908	243,623	50,285	293,908
22500010 Murphys	37,299	0	300,069	337,368	325,069	12,299	337,368
22700010 San Andreas	33,089	0	257,762	290,851	258,778	32,073	290,851
22800010 West Point	8,821	19,869	148,990	177,680	177,680	0	177,680
22900010 Ebbetts Pass	520,944	689,143	3,614,765	4,824,852	4,824,852	0	4,824,852
Total Fire Protection Districts	1,093,381	746,095	6,854,163	8,693,639	8,547,116	161,351	8,708,467
CEMETERY DISTRICTS							
23100010 Altaville	56,449	0	82,785	139,234	105,035	34,199	139,234
23200010 Copperopolis	5,060	0	9,330	14,390	5,800	8,590	14,390
23300010 Mokelumne Hill	7,523	24,187	11,715	43,425	43,425	0	43,425
23400010 Murphys	14,176	0	56,300	70,476	68,250	2,226	70,476
23500010 Rail Road Flat	5,618	4,337	1,954	11,909	11,909	0	11,909
23600010 San Andreas	2,157	5,793	32,929	40,879	40,879	0	40,879
23800010 Vallecito	3,719	0	10,671	14,390	5,290	9,100	14,390
23900010 West Point	34,080	0	27,064	61,144	39,800	21,344	61,144
Total Cemetery Districts	128,782	34,317	232,748	395,847	320,388	75,459	395,847
VETERANS MEMORIAL DISTRICTS							
26100010 Angels	1,816	0	96,917	98,733	96,917	1,816	98,733
26200010 Ebbetts Pass	3,130	0	61,183	64,313	59,311	5,002	64,313
26300010 Jenny Lind	24,386	0	175,110	199,496	163,255	36,241	199,496
26400010 Mokelumne Hill	5,813	0	100,543	106,356	100,543	5,813	106,356
26500010 San Andreas	187	0	6,000	6,187	3,953	2,234	6,187
26600010 West Point	1,620	718	9,993	12,331	12,331	0	12,331
Total Veterans Memorial Districts	36,952	718	449,746	487,416	436,310	51,106	487,416
RECREATION & PARK DISTRICTS							
27300010 San Andreas Rec. & Park	0	3,129	45,474	48,603	48,603	0	48,603
Total Recreation & Park Districts	0	3,129	45,474	48,603	48,603	0	48,603
TOTAL	2,771,437	784,259	8,430,328	11,986,024	11,662,034	338,826	12,000,860

COUNTY OF CALAVERAS
SPECIAL DISTRICT
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
FOR FISCAL YEAR 2006-07

COUNTY FUNDS (1)	Fund Balance (PER AUDITOR) as of June 30, 2006 Actual (2)	Less: Fund Balance-Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2006 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
HIGHWAY LIGHTING DISTRICTS					
20200010 Arnold	39,867	0	39,867	0	0
20300010 Mokelumne Hill	46,853	0	43,863	0	2,990
20400010 Murphys	230,778	0	219,114	0	11,664
20500010 San Andreas	70,040	0	41,528	0	28,512
20600010 Valley Springs	69,745	0	65,988	0	3,757
20700010 West Point	31,371	0	29,189	0	2,182
Total Highway Lighting Districts	488,654	0	439,549	0	49,105
OTHER DISTRICTS					
21000010 CSD #9 - Sunrise Point	28,528	0	27,251	0	1,277
21100010 CSA #1 - Rancho Calaveras	786,946	0	13,234	0	773,712
21120010 CSA #12 - Golden Hills	48,570	0	0	0	48,570
21200010 CSA #2 - Bar XX	35,038	0	0	0	35,038
21400010 CSA #4 - Diamond XX	258,284	0	0	0	258,284
21800010 CSA #8 - Spring Hills	28,901	0	0	0	28,901
21900010 Air Pollution Control	318,136	0	701	0	317,435
Total Other Districts	1,504,403	0	41,186	0	1,463,217
FIRE PROTECTION DISTRICTS					
22010010 Central Calaveras Fire & Rescue	229,605	0	136,271	0	93,334
22020010 Foothill	371,212	0	357,031	0	14,181
22100010 Altaville Melones	256,298	0	223,960	0	32,338
22200010 Copperopolis	154,409	0	0	0	154,409
22300010 Jenny Lind	628,322	0	536,288	490	91,544
22400010 Mokelumne Hill	182,254	0	74,832	0	107,422
22500010 Murphys	263,231	0	225,932	0	37,299
22700010 San Andreas	218,851	0	185,762	0	33,089
22800010 West Point	264,567	0	255,729	17	8,821
22900010 Ebbetts Pass	2,381,088	0	1,859,966	178	520,944
Total Fire Protection Districts	4,949,837	0	3,855,771	685	1,093,381
CEMETERY DISTRICTS					
23100010 Altaville	364,944	0	308,495	0	56,449
23200010 Copperopolis	30,775	0	25,715	0	5,060
23300010 Mokelumne Hill	107,488	0	99,965	0	7,523
23400010 Murphys	194,872	0	180,696	0	14,176
23500010 Rail Road Flat	16,512	0	10,894	0	5,618
23600010 San Andreas	68,530	0	66,373	0	2,157
23800010 Vallecito	34,299	0	30,580	0	3,719
23900010 West Point	286,389	0	252,309	0	34,080
Total Cemetery Districts	1,103,809	0	975,027	0	128,782
VETERANS MEMORIAL DISTRICTS					
26100010 Angels	20,380	0	18,564	0	1,816
26200010 Ebbetts Pass	88,245	0	85,115	0	3,130
26300010 Jenny Lind	163,905	0	139,519	0	24,386
26400010 Mokelumne Hill	23,163	0	17,350	0	5,813
26500010 San Andreas	127,625	0	127,438	0	187
26600010 West Point	10,717	0	9,097	0	1,620
Total Veterans Memorial Districts	434,035	0	397,083	0	36,952
RECREATION & PARK DISTRICTS					
27300010 San Andreas Rec. & Park	27,362	0	27,362	0	0
Total Recreation & Park Districts	27,362	0	27,362	0	0
TOTAL	8,508,100	0	5,735,978	685	2,771,437

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 2006-07

District and Description - Purpose (Identify Reserves and Designations) (1)	Reserves/ Designations Balance as of June 30, 2006 (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	39,867	0	0	39	39	39,906	20200010
Mokelumne Hill	43,863	0	0	4,667	4,667	48,530	20300010
Murphys	219,114	0	0	29,662	29,662	248,776	20400010
San Andreas	41,528	0	0	4,935	4,935	46,463	20500010
Valley Springs	65,988	0	0	7,506	7,506	73,494	20600010
West Point	29,189	0	0	2,119	2,119	31,308	20700010
Total Highway Lighting Districts	439,549	0	0	48,928	48,928	488,477	
OTHER:							
CSD #9 - Sunrise Point	27,251	0	0	1,982	1,982	29,233	21000010
CSA #1 - Rancho Calaveras	13,234	0	0	0	0	13,234	21100010
Air Pollution Control	701	0	0	0	0	701	21900010
Total Other Districts	41,186	0	0	1,982	1,982	43,168	
FIRE PROTECTION DISTRICTS							
Central Calaveras Fire & Rescue	136,271	0	0	52,901	52,901	189,172	22010010
Foothill	357,031	37,083	37,083	0	0	319,948	22020010
Altaville/Melones	223,960	0	0	6,379	6,379	230,339	22100010
Copperopolis	0	0	0	0	0	0	22200010
Jenny Lind	536,288	0	0	7,414	7,414	543,702	22300010
Mokelumne Hill	74,832	0	0	50,285	50,285	125,117	22400010
Murphys	225,932	0	0	12,299	12,299	238,231	22500010
San Andreas	185,762	0	0	32,073	32,073	217,835	22700010
West Point	255,729	19,869	19,869	0	0	235,860	22800010
Ebbetts Pass	1,859,966	689,143	689,143	0	0	1,170,823	22900010
Total Fire Protection Districts	3,855,771	746,095	746,095	161,351	161,351	3,271,027	
CEMETERY DISTRICTS							
Altaville	308,495	0	0	34,199	34,199	342,694	23100010
Copperopolis	25,715	0	0	8,590	8,590	34,305	23200010
Mokelumne Hill	99,965	24,187	24,187	0	0	75,778	23300010
Murphys	180,696	0	0	2,226	2,226	182,922	23400010
Rail Road Flat	10,894	4,337	4,337	0	0	6,557	23500010
San Andreas	66,373	5,793	5,793	0	0	60,580	23600010
Vallecito	30,580	0	0	9,100	9,100	39,680	23800010
West Point	252,309	0	0	21,344	21,344	273,653	23900010
Total Cemetery Districts	975,027	34,317	34,317	75,459	75,459	1,016,169	
VETERANS MEMORIAL DISTRICTS							
Angels	18,564	0	0	1,816	1,816	20,380	26100010
Ebbetts Pass	85,115	0	0	5,002	5,002	90,117	26200010
Jenny Lind	139,519	0	0	36,241	36,241	175,760	26300010
Mokelumne Hill	17,350	0	0	5,813	5,813	23,163	26400010
San Andreas	127,438	0	0	2,234	2,234	129,672	26500010
West Point	9,097	718	718	0	0	8,379	26600010
Total Veterans Memorial Districts	397,083	718	718	51,106	51,106	447,471	
RECREATION & PARK DISTRICTS							
San Andreas Rec. & Park	27,362	3,129	3,129	0	0	24,233	27300010
Total Recreation & Park Districts	27,362	3,129	3,129	0	0	24,233	
TOTAL	5,735,978	784,259	784,259	338,826	338,826	5,290,545	