

COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
**SUMMARY OF SPECIAL DISTRICT BUDGETS**  
FOR FISCAL YEAR 2007-08

DISTRICT AND FUND  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved/ Undesignated June 30, 2007 (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	4,173	0	8,078	12,251	4,360	7,891	12,251
20300010 Mokelumne Hill	3,017	0	11,010	14,027	11,103	2,924	14,027
20400010 Murphys	13,725	0	55,420	69,145	24,065	45,080	69,145
20500010 San Andreas	32,752	0	27,062	59,814	42,089	17,725	59,814
20600010 Valley Springs	3,776	0	12,360	16,136	5,726	10,410	16,136
20700010 West Point	1,910	0	5,665	7,575	5,197	2,378	7,575
Total Highway Lighting Districts	59,353	0	119,595	178,948	92,540	86,408	178,948
<b>OTHER DISTRICTS</b>							
21000010 CSD #9 - Sunrise Point	1,365	0	3,836	5,201	2,644	2,557	5,201
21100010 CSA #1 - Rancho Calaveras	874,843	0	298,697	1,173,540	1,173,540	0	1,173,540
21120010 CSA #12 - Golden Hills	50,227	0	19,185	69,412	69,412	0	69,412
21200010 CSA #2 - Bar XX	18,845	0	16,650	35,495	35,495	0	35,495
21400010 CSA #4 - Diamond XX	0	0	72,500	72,500	72,500	0	72,500
21800010 CSA #8 - Spring Hills	41,221	0	16,274	57,495	57,495	0	57,495
21900010 Air Pollution Control	178,593	0	304,879	483,472	483,472	0	483,472
Total Other Districts	1,165,094	0	732,021	1,897,115	1,894,558	2,557	1,897,115
<b>FIRE PROTECTION DISTRICTS</b>							
22010010 Cen. Calaveras Fire & Rescue	64,122	87,981	287,427	439,530	439,530	0	439,530
22020010 Foothill	2,847	86,909	319,605	409,361	409,361	0	409,361
22100010 Altaville-Melones	40,833	0	69,495	110,328	100,994	9,334	110,328
22200010 Copperopolis	14,128	0	1,286,699	1,300,827	1,300,827	0	1,300,827
22300010 Jenny Lind	2,051	9,116	632,504	643,671	643,671	0	643,671
22400010 Mokelumne Hill	81,649	0	175,090	256,739	221,817	34,922	256,739
22500010 Murphys	77,129	0	315,429	392,558	327,213	65,345	392,558
22700010 San Andreas	36,470	0	254,344	290,814	266,850	23,964	290,814
22800010 West Point	889	0	153,362	154,251	149,330	4,921	154,251
22900010 Ebbetts Pass	588,557	0	3,783,832	4,372,389	4,081,164	291,225	4,372,389
Total Fire Protection Districts	908,675	184,006	7,277,787	8,370,468	7,940,757	429,711	8,370,468
<b>CEMETERY DISTRICTS</b>							
23100010 Altaville	66,935	0	88,392	155,327	111,642	43,685	155,327
23200010 Copperopolis	5,094	0	11,413	16,507	8,807	7,700	16,507
23300010 Mokelumne Hill	21,120	0	16,839	37,959	15,853	22,106	37,959
23400010 Murphys	22,961	12,460	51,154	86,575	86,575	0	86,575
23500010 Rail Road Flat	6,192	1,012	2,856	10,060	10,060	0	10,060
23600010 San Andreas	12,382	0	34,806	47,188	46,688	500	47,188
23800010 Vallecito	1,688	0	11,823	13,511	5,890	7,621	13,511
23900010 West Point	29,119	0	28,413	57,532	40,800	16,732	57,532
Total Cemetery Districts	165,491	13,472	245,696	424,659	326,315	98,344	424,659
<b>VETERANS MEMORIAL DISTRICTS</b>							
26100010 Angels	15,089	0	109,888	124,977	109,888	15,089	124,977
26200010 Ebbetts Pass	10,883	0	66,088	76,971	59,315	17,656	76,971
26300010 Jenny Lind	30,282	0	207,510	237,792	177,255	60,537	237,792
26400010 Mokelumne Hill	8,603	0	27,770	36,373	29,909	6,464	36,373
26500010 San Andreas	2,044	0	6,000	8,044	3,953	4,091	8,044
26600010 West Point	41	2,729	10,650	13,420	13,420	0	13,420
Total Veterans Memorial Districts	66,942	2,729	427,906	497,577	393,740	103,837	497,577
<b>RECREATION &amp; PARK DISTRICTS</b>							
27300010 San Andreas Rec. & Park	19,950	0	58,610	78,560	48,603	29,957	78,560
Total Recreation & Park Districts	19,950	0	58,610	78,560	48,603	29,957	78,560
<b>TOTAL</b>	<b>2,385,505</b>	<b>200,207</b>	<b>8,861,615</b>	<b>11,447,327</b>	<b>10,696,513</b>	<b>750,814</b>	<b>11,447,327</b>

COUNTY OF CALAVERAS  
**SPECIAL DISTRICT**  
**ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED**  
FOR FISCAL YEAR 2007-08

COUNTY FUNDS  (1)	Fund Balance (PER AUDITOR) as of June 30, 2007 Actual (2)	Less: Fund Balance-Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2007 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
<b>HIGHWAY LIGHTING DISTRICTS</b>					
20200010 Arnold	44,079	0	39,906	0	4,173
20300010 Mokelumne Hill	51,948	401	48,530	0	3,017
20400010 Murphys	262,501	0	248,776	0	13,725
20500010 San Andreas	79,215	0	46,463	0	32,752
20600010 Valley Springs	77,271	0	73,495	0	3,776
20700010 West Point	33,485	267	31,308	0	1,910
Total Highway Lighting Districts	548,499	668	488,478	0	59,353
<b>OTHER DISTRICTS</b>					
21000010 CSD #9 - Sunrise Point	30,598	0	29,233	0	1,365
21100010 CSA #1 - Rancho Calaveras	888,077	0	13,234	0	874,843
21120010 CSA #12 - Golden Hills	50,227	0	0	0	50,227
21200010 CSA #2 - Bar XX	18,845	0	0	0	18,845
21400010 CSA #4 - Diamond XX	0	0	0	0	0
21800010 CSA #8 - Spring Hills	41,221	0	0	0	41,221
21900010 Air Pollution Control	179,253	37	623	0	178,593
Total Other Districts	1,208,221	37	43,090	0	1,165,094
<b>FIRE PROTECTION DISTRICTS</b>					
22010010 Central Calaveras Fire & Rescue	241,045	0	176,883	40	64,122
22020010 Foothill	308,392	0	305,315	230	2,847
22100010 Altaville Melones	266,497	0	225,664	0	40,833
22200010 Copperopolis	14,128	0	0	0	14,128
22300010 Jenny Lind	477,483	0	475,432	0	2,051
22400010 Mokelumne Hill	198,766	0	117,117	0	81,649
22500010 Murphys	315,413	0	238,232	52	77,129
22700010 San Andreas	251,408	0	214,858	80	36,470
22800010 West Point	103,436	0	102,486	61	889
22900010 Ebbetts Pass	1,236,172	0	647,217	398	588,557
Total Fire Protection Districts	3,412,740	0	2,503,204	861	908,675
<b>CEMETERY DISTRICTS</b>					
23100010 Altaville	410,629	0	343,694	0	66,935
23200010 Copperopolis	39,399	0	34,305	0	5,094
23300010 Mokelumne Hill	96,899	0	75,779	0	21,120
23400010 Murphys	206,803	0	183,842	0	22,961
23500010 Rail Road Flat	12,930	0	6,738	0	6,192
23600010 San Andreas	72,962	0	60,580	0	12,382
23800010 Vallecito	41,369	0	39,681	0	1,688
23900010 West Point	302,773	0	273,654	0	29,119
Total Cemetery Districts	1,183,764	0	1,018,273	0	165,491
<b>VETERANS MEMORIAL DISTRICTS</b>					
26100010 Angels	35,470	0	20,381	0	15,089
26200010 Ebbetts Pass	101,622	0	90,739	0	10,883
26300010 Jenny Lind	207,511	0	177,229	0	30,282
26400010 Mokelumne Hill	31,266	0	22,663	0	8,603
26500010 San Andreas	131,717	0	129,673	0	2,044
26600010 West Point	4,705	0	4,664	0	41
Total Veterans Memorial Districts	512,291	0	445,349	0	66,942
<b>RECREATION &amp; PARK DISTRICTS</b>					
27300010 San Andreas Rec. & Park	44,184	0	24,234	0	19,950
Total Recreation & Park Districts	44,184	0	24,234	0	19,950
<b>TOTAL</b>	<b>6,909,699</b>	<b>705</b>	<b>4,522,628</b>	<b>861</b>	<b>2,385,505</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 2007-08

District and Description - Purpose (Identify Reserves and Designations)  (1)	Reserves/ Designations Balance as of June 30, 2007 (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	39,906	0	0	7,891	7,891	47,797	20200010
Mokelumne Hill	48,931	0	0	2,924	2,924	51,855	20300010
Murphys	248,776	0	0	45,080	45,080	293,856	20400010
San Andreas	46,463	0	0	17,725	17,725	64,188	20500010
Valley Springs	73,495	0	0	10,410	10,410	83,905	20600010
West Point	31,575	0	0	2,378	2,378	33,953	20700010
Total Highway Lighting Districts	489,146	0	0	86,408	86,408	575,554	
<b>OTHER:</b>							
CSD #9 - Sunrise Point	29,233	0	0	2,557	2,557	31,790	21000010
CSA #1 - Rancho Calaveras	13,234	0	0	0	0	13,234	21100010
Air Pollution Control	660	0	0	0	0	660	21900010
Total Other Districts	43,127	0	0	2,557	2,557	45,684	
<b>FIRE PROTECTION DISTRICTS</b>							
Central Calaveras Fire & Rescue	176,923	87,981	87,981	0	0	88,942	22010010
Foothill	305,545	86,909	86,909	0	0	218,636	22020010
Altaville/Melones	225,664	0	0	9,334	9,334	234,998	22100010
Copperopolis	0	0	0	0	0	0	22200010
Jenny Lind	475,432	9,116	9,116	0	0	466,316	22300010
Mokelumne Hill	117,117	0	0	34,922	34,922	152,039	22400010
Murphys	238,284	0	0	65,345	65,345	303,629	22500010
San Andreas	214,938	0	0	23,964	23,964	238,902	22700010
West Point	102,547	0	0	4,921	4,921	107,468	22800010
Ebbetts Pass	647,615	0	0	291,225	291,225	938,840	22900010
Total Fire Protection Districts	2,504,065	184,006	184,006	429,711	429,711	2,749,770	
<b>CEMETERY DISTRICTS</b>							
Altaville	343,694	0	0	44,760	44,760	388,454	23100010
Copperopolis	34,305	0	0	7,700	7,700	42,005	23200010
Mokelumne Hill	75,779	0	0	22,106	22,106	97,885	23300010
Murphys	183,842	12,460	12,460	0	0	171,382	23400010
Rail Road Flat	6,738	1,012	1,012	0	0	5,726	23500010
San Andreas	60,580	0	0	500	500	61,080	23600010
Vallecito	39,681	0	0	7,621	7,621	47,302	23800010
West Point	273,654	0	0	16,732	16,732	290,386	23900010
Total Cemetery Districts	1,018,273	13,472	13,472	99,419	99,419	1,104,220	
<b>VETERANS MEMORIAL DISTRICTS</b>							
Angels	20,381	0	0	15,089	15,089	35,470	26100010
Ebbetts Pass	90,739	0	0	17,656	17,656	108,395	26200010
Jenny Lind	177,229	0	0	60,537	60,537	237,766	26300010
Mokelumne Hill	22,663	0	0	6,464	6,464	29,127	26400010
San Andreas	129,673	0	0	4,091	4,091	133,764	26500010
West Point	4,664	2,729	2,729	0	0	1,935	26600010
Total Veterans Memorial Districts	445,349	2,729	2,729	103,837	103,837	546,457	
<b>RECREATION &amp; PARK DISTRICTS</b>							
San Andreas Rec. & Park	24,234	0	0	29,957	29,957	54,191	27300010
Total Recreation & Park Districts	24,234	0	0	29,957	29,957	54,191	
<b>TOTAL</b>	<b>4,524,194</b>	<b>200,207</b>	<b>200,207</b>	<b>751,889</b>	<b>751,889</b>	<b>5,075,876</b>	