

COUNTY OF CALAVERAS
STATE OF CALIFORNIA
SUMMARY OF SPECIAL DISTRICT BUDGETS
FOR FISCAL YEAR 2008-09

DISTRICT AND FUND (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	Fund Balance Unreserved/ Undesignated June 30, 2008 (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)
<u>HIGHWAY LIGHTING DISTRICTS</u>							
20200010 Arnold	393	0	7,240	7,633	4,825	2,808	7,633
20300010 Mokelumne Hill	6,158	0	10,601	16,759	11,533	5,226	16,759
20400010 Murphys	6,403	0	56,008	62,411	24,296	38,115	62,411
20500010 San Andreas	22,845	0	25,996	48,841	42,090	6,751	48,841
20600010 Valley Springs	2,102	0	12,389	14,491	5,317	9,174	14,491
20700010 West Point	1,213	0	5,490	6,703	5,097	1,606	6,703
Total Highway Lighting Districts	39,114	0	117,724	156,838	93,158	63,680	156,838
<u>OTHER DISTRICTS</u>							
21000010 CSD #9 - Sunrise Point	1,018	0	3,763	4,781	2,120	2,661	4,781
21100010 CSA #1 - Rancho Calaveras	1,149,133	0	288,239	1,437,372	1,437,372	0	1,437,372
21120010 CSA #12 - Golden Hills	53,312	0	15,600	68,912	68,912	0	68,912
21200010 CSA #2 - Bar XX	16,858	0	17,358	34,216	34,216	0	34,216
21400010 CSA #4 - Diamond XX	0	0	404,207	404,207	404,207	0	404,207
21800010 CSA #8 - Spring Hills	56,830	0	16,259	73,089	73,089	0	73,089
21900010 Air Pollution Control	82,917	0	549,477	632,394	632,394	0	632,394
Total Other Districts	1,360,068	0	1,294,903	2,654,971	2,652,310	2,661	2,654,971
<u>FIRE PROTECTION DISTRICTS</u>							
22010010 Cen. Calaveras Fire & Rescue	203,494	0	491,200	694,694	468,982	225,712	694,694
22020010 Foothill	7,762	0	301,843	309,605	301,843	7,762	309,605
22100010 Altaville-Melones	70,654	0	276,807	347,461	234,834	112,627	347,461
22200010 Copperopolis	0	0	1,532,785	1,532,785	1,532,785	0	1,532,785
22300010 Jenny Lind	0	0	675,528	675,528	657,985	17,543	675,528
22400010 Mokelumne Hill	40,286	0	143,999	184,285	147,375	36,910	184,285
22500010 Murphys	119,022	0	319,070	438,092	328,737	109,355	438,092
22700010 San Andreas	56,561	0	252,165	308,726	306,725	2,001	308,726
22800010 West Point	89,729	0	148,298	238,027	149,331	88,696	238,027
22900010 Ebbetts Pass	353,681	0	3,758,945	4,112,626	3,937,939	174,687	4,112,626
Total Fire Protection Districts	941,189	0	7,900,640	8,841,829	8,066,536	775,293	8,841,829
<u>CEMETERY DISTRICTS</u>							
23100010 Altaville	38,293	0	86,767	125,060	116,248	8,812	125,060
23200010 Copperopolis	9,346	0	13,135	22,481	8,808	13,673	22,481
23300010 Mokelumne Hill	6,331	0	18,512	24,843	18,726	6,117	24,843
23400010 Murphys	26,993	0	50,265	77,258	72,848	4,410	77,258
23500010 Rail Road Flat	7,479	115	2,466	10,060	10,060	0	10,060
23600010 San Andreas	15,664	0	34,683	50,347	46,691	3,656	50,347
23800010 Vallecito	2,504	0	11,399	13,903	5,890	8,013	13,903
23900010 West Point	42,531	0	27,712	70,243	59,550	10,693	70,243
Total Cemetery Districts	149,141	115	244,939	394,195	338,821	55,374	394,195
<u>VETERANS MEMORIAL DISTRICTS</u>							
26100010 Angels	39,627	0	125,357	164,984	125,357	39,627	164,984
26200010 Ebbetts Pass	11,055	12,639	75,269	98,963	98,963	0	98,963
26300010 Jenny Lind	77,922	0	212,657	290,579	176,531	114,048	290,579
26400010 Mokelumne Hill	421	0	88,996	89,417	82,487	6,930	89,417
26500010 San Andreas	1,078	0	6,000	7,078	3,953	3,125	7,078
26600010 West Point	2,820	7	10,593	13,420	13,420	0	13,420
Total Veterans Memorial Districts	132,923	12,646	518,872	664,441	500,711	163,730	664,441
<u>RECREATION & PARK DISTRICTS</u>							
27300010 San Andreas Rec. & Park	29,722	0	117,369	147,091	51,623	95,468	147,091
Total Recreation & Park Districts	29,722	0	117,369	147,091	51,623	95,468	147,091
TOTAL	2,652,157	12,761	10,194,447	12,859,365	11,703,159	1,156,206	12,859,365

COUNTY OF CALAVERAS
SPECIAL DISTRICT
ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED
FOR FISCAL YEAR 2008-09

COUNTY FUNDS (1)	Fund Balance (PER AUDITOR) as of June 30, 2008 Actual (2)	Less: Fund Balance-Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2008 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
HIGHWAY LIGHTING DISTRICTS					
20200010 Arnold	48,071	0	47,678	0	393
20300010 Mokelumne Hill	57,612	0	51,454	0	6,158
20400010 Murphys	300,259	0	293,856	0	6,403
20500010 San Andreas	87,045	12	64,188	0	22,845
20600010 Valley Springs	86,006	0	83,904	0	2,102
20700010 West Point	34,899	0	33,686	0	1,213
Total Highway Lighting Districts	613,892	12	574,766	0	39,114
OTHER DISTRICTS					
21000010 CSD #9 - Sunrise Point	32,809	0	31,791	0	1,018
21100010 CSA #1 - Rancho Calaveras	1,162,367	0	13,234	0	1,149,133
21120010 CSA #12 - Golden Hills	53,312	0	0	0	53,312
21200010 CSA #2 - Bar XX	16,858	0	0	0	16,858
21400010 CSA #4 - Diamond XX	0	0	0	0	0
21800010 CSA #8 - Spring Hills	56,830	0	0	0	56,830
21900010 Air Pollution Control	84,299	0	624	758	82,917
Total Other Districts	1,406,475	0	45,649	758	1,360,068
FIRE PROTECTION DISTRICTS					
22010010 Central Calaveras Fire & Rescue	277,500	0	73,902	104	203,494
22020010 Foothill	200,484	0	192,599	123	7,762
22100010 Altaville Melones	289,328	0	218,674	0	70,654
22200010 Copperopolis	0	0	0	0	0
22300010 Jenny Lind	450,607	0	450,596	11	0
22400010 Mokelumne Hill	167,065	0	126,779	0	40,286
22500010 Murphys	422,742	0	303,576	144	119,022
22700010 San Andreas	275,687	0	219,050	76	56,561
22800010 West Point	192,137	0	102,408	0	89,729
22900010 Ebbetts Pass	1,292,587	0	938,442	464	353,681
Total Fire Protection Districts	3,568,137	0	2,626,026	922	941,189
CEMETERY DISTRICTS					
23100010 Altaville	425,672	0	387,379	0	38,293
23200010 Copperopolis	51,352	0	42,006	0	9,346
23300010 Mokelumne Hill	104,216	0	97,885	0	6,331
23400010 Murphys	196,205	0	169,212	0	26,993
23500010 Rail Road Flat	12,750	0	5,271	0	7,479
23600010 San Andreas	76,745	0	61,081	0	15,664
23800010 Vallecito	49,806	0	47,302	0	2,504
23900010 West Point	332,917	0	290,386	0	42,531
Total Cemetery Districts	1,249,663	0	1,100,522	0	149,141
VETERANS MEMORIAL DISTRICTS					
26100010 Angels	70,096	0	30,469	0	39,627
26200010 Ebbetts Pass	108,329	0	97,274	0	11,055
26300010 Jenny Lind	301,220	0	223,298	0	77,922
26400010 Mokelumne Hill	18,596	0	18,175	0	421
26500010 San Andreas	134,670	0	133,592	0	1,078
26600010 West Point	4,755	0	1,935	0	2,820
Total Veterans Memorial Districts	637,666	0	504,743	0	132,923
RECREATION & PARK DISTRICTS					
27300010 San Andreas Rec. & Park	48,164	0	18,442	0	29,722
Total Recreation & Park Districts	48,164	0	18,442	0	29,722
TOTAL	7,523,997	12	4,870,148	1,680	2,652,157

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 2008-09

District and Description - Purpose (Identify Reserves and Designations) (1)	Reserves/ Designations Balance as of June 30, 2008 (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	47,678	0	0	2,808	2,808	50,486	20200010
Mokelumne Hill	51,454	0	0	5,226	5,226	56,680	20300010
Murphys	293,856	0	0	38,115	38,115	331,971	20400010
San Andreas	64,188	0	0	6,751	6,751	70,939	20500010
Valley Springs	83,904	0	0	9,174	9,174	93,078	20600010
West Point	33,686	0	0	1,606	1,606	35,292	20700010
Total Highway Lighting Districts	574,766	0	0	63,680	63,680	638,446	
OTHER:							
CSD #9 - Sunrise Point	31,791	0	0	2,661	2,661	34,452	21000010
CSA #1 - Rancho Calaveras	13,234	0	0	0	0	13,234	21100010
Air Pollution Control	1,382	0	0	0	0	1,382	21900010
Total Other Districts	46,407	0	0	2,661	2,661	49,068	
FIRE PROTECTION DISTRICTS							
Central Calaveras Fire & Rescue	74,006	0	0	225,712	225,712	299,718	22010010
Foothill	192,722	0	0	7,762	7,762	200,484	22020010
Altaville/Melones	218,674	0	0	112,627	112,627	331,301	22100010
Copperopolis	0	0	0	0	0	0	22200010
Jenny Lind	450,607	0	0	17,543	17,543	468,150	22300010
Mokelumne Hill	126,779	0	0	36,910	36,910	163,689	22400010
Murphys	303,720	0	0	109,355	109,355	413,075	22500010
San Andreas	219,126	0	0	2,001	2,001	221,127	22700010
West Point	102,408	0	0	88,696	88,696	191,104	22800010
Ebbetts Pass	938,906	0	0	174,687	174,687	1,113,593	22900010
Total Fire Protection Districts	2,626,948	0	0	775,293	775,293	3,402,241	
CEMETERY DISTRICTS							
Altaville	387,379	0	0	8,812	8,812	396,191	23100010
Copperopolis	42,006	0	0	13,673	13,673	55,679	23200010
Mokelumne Hill	97,885	0	0	6,117	6,117	104,002	23300010
Murphys	169,212	0	0	4,410	4,410	173,622	23400010
Rail Road Flat	5,271	115	115	0	0	5,156	23500010
San Andreas	61,081	0	0	3,656	3,656	64,737	23600010
Vallecito	47,302	0	0	8,013	8,013	55,315	23800010
West Point	290,386	0	0	10,693	10,693	301,079	23900010
Total Cemetery Districts	1,100,522	115	115	55,374	55,374	1,155,781	
VETERANS MEMORIAL DISTRICTS							
Angels	30,469	0	0	39,627	39,627	70,096	26100010
Ebbetts Pass	97,274	12,639	12,639	0	0	84,635	26200010
Jenny Lind	223,298	0	0	114,048	114,048	337,346	26300010
Mokelumne Hill	18,175	0	0	6,930	6,930	25,105	26400010
San Andreas	133,592	0	0	3,125	3,125	136,717	26500010
West Point	1,935	7	7	0	0	1,928	26600010
Total Veterans Memorial Districts	504,743	12,646	12,646	163,730	163,730	655,827	
RECREATION & PARK DISTRICTS							
San Andreas Rec. & Park	18,442	0	0	95,468	95,468	113,910	27300010
Total Recreation & Park Districts	18,442	0	0	95,468	95,468	113,910	
TOTAL	4,871,828	12,761	12,761	1,156,206	1,156,206	6,015,273	