

# **Special Districts**

# PUBLIC WORKS-COUNTY SERVICE AREAS, PERMANENT ROAD DIVISIONS, OTHER SPECIAL DISTRICTS

(Fund 300 & 600 Series)

Patrick J. Minturn, Director of Public Works

---

## **PROGRAM DESCRIPTION**

The Department of Public Works is responsible for the administration of the funds used to account for thirteen County Service Areas (CSAs), three Street Lighting Districts, and fifty-eight subsidiary Permanent Road Divisions. The broad range of services provided to more than 3,500 County residents in these districts include water, sanitary sewer, parks maintenance, road improvement and road maintenance services, and street lighting. A brief description of these districts, including service-financing and budget-related issues, is provided below.

## **COUNTY SERVICE AREAS (CSAs)**

There are currently thirteen active County Service Areas providing water, sewer, road improvements, park maintenance, and street lighting services to County residents. Eight of these CSAs provide water service to these unincorporated rural communities and residential areas: CSA #2- Sugarloaf (Lakehead area), CSA #3-Castella area, CSA #6-Jones Valley area, CSA #8-Palo Cedro area, CSA #11-French Gulch area, CSA #13-Alpine Meadows (Shingletown area), CSA #23-Crag View area, and CSA #25-Keswick area. These CSAs, combined, serve approximately 1,100 customers and operate as enterprise funds, with water use charges and related fees used as the basis for financing service delivery and system operation and maintenance.

There are three CSAs which provide sanitary sewer service to commercial development and residential communities: CSA #8-Palo Cedro, CSA #13-Alpine Meadows, and CSA #17-Cottonwood. These CSAs, combined, serve approximately 1,400 customers and are established as enterprise funds. Customers pay monthly service and stand-by charges to finance system operation and maintenance. In addition, property owners may be subject to an assessment to meet the debt service requirements incurred when the system was constructed.

Two CSAs were established in the early 1980s to maintain rural subdivision roads: CSA #10-Shasta Lake Ranchos, located south of Jones Valley; and CSA #12-Holiday Acres, located close to Hwy 299E. Because the paving and improvement work in the two CSAs is complete and there is no longer a need to operate these units as a CSA, property owners elected to convert them to subsidiary Permanent Road Divisions in FY 1996-97.

There are two other CSAs which are virtually inactive in terms of budget, administration and operations and maintenance: CSA #7-Burney Storm Drain and CSA #14-Belmont Storm Drain.

**PERMANENT ROAD DIVISIONS**

The Department of Public Works presently administers sixty-six Permanent Road Divisions (PRD) which were established for the benefit of private road systems.

The PRDs consist of:

- |                         |                            |                           |
|-------------------------|----------------------------|---------------------------|
| Amber Lane              | Amber Ridge                | Marianas Way              |
| Coloma Drive            | Vedder Road                | River Hills Estates       |
| Craig Lane              | E Stillwater Way           | Fullerton Way             |
| Deer Flat Road          | Ski Way                    | Mule Mountain Parkway     |
| Fore Way Lane           | Blackstone Estates         | Logan Road                |
| Valparaiso Way          | Lark Court                 | Manor Crest               |
| Santa Barbara Estates   | Victoria Highlands Estates | Country Fields Estates    |
| China Gulch             | Manton Heights             | Manzanillo Orchard        |
| Laverne Lane            | Canto Del Lupine           | Crowley Creek             |
| Jordan Manor            | Ritts Mill Road            | Robledo Rd                |
| Santa Barbara #2        | North Chapparal            | Woggon Ln.                |
| Aiden Park              | L&R Estates                | Squaw Carpet Fire Access  |
| Rolland Country Estates | Millville Way              | Diamond Ridge             |
| Mountain Gate Meadows   | Equestrian Estates         | Pine Shadows              |
| Sonora Trail            | Shasta Meadows             | Old Stagecoach Road       |
| Ponder Way              | Alpine Way                 | Dusty Oaks                |
| Intermountain Road      | Palo Cedro Oaks            | Shasta Lake Ranchos       |
| Amesbury Village        | Los Palos Drive            | Foxwood Estates           |
| Holiday Acres           | Rocky Ledge                | Shelly Lane               |
| Timber Ridge            | Cottonwood Crk Meadows     | Algean Way                |
| Village Green           | Butterfield Lane           | Honeybee Acres            |
| Silver Saddle Estates   | Wisteria Estates           | Buckshot Lane Fire Access |

Annual parcel charges are levied to pay for the level of maintenance work desired by the property owners. Generally, the roads are bladed and the shoulders pulled. In some instances, depending on revenue from the parcel charges, a measure of paving has been completed.

**STREET LIGHTING DISTRICTS**

CSA #15 – Street Lighting is a countywide CSA established to provide street lighting services. In addition, the County administers two special lighting districts: Sierra Vista and Rother Riverside, which were established pre-proposition 13 and are provided with separate tax rates.

**SUMMARY OF RECOMMENDATIONS**

The CAO concurs with the requested budget.

**PENDING ISSUES AND POLICY CONSIDERATIONS**

None.

**DEPARTMENT HEAD CONCURRENCE OR APPEAL**

The department head concurs with these budgets as recommended.

---

**FINAL BOARD ACTION**

Adopted as presented in the Proposed Budget and as amended in the Supplemental Budget.

**POSITION ALLOCATION**

There are no positions associated with these funds.

COUNTY OF SHASTA  
 STATE OF CALIFORNIA  
 SUMMARY OF SPECIAL DISTRICT BUDGETS  
 FOR FISCAL YEAR 2008-2009

FUND	DISTRICT	AVAILABLE FINANCING			FINANCING REQUIREMENTS			
		Est Fund Bal. Unrsved/Undsged June 30, 2008	Cancel Of Prior Year Rsv/Dsg	Additional Financing	Total Available Financing	Financing Uses	Provision for New Rsv/Dsg	Total Financing Requirements
300	Amber Lane PRD	6,267		2,674	8,941	2,512	6,429	8,941
301	Burney Meadows Storm Drain	574		70	644	576	68	644
302	Amber Ridge PRD	34,715		7,834	42,549	3,547	39,002	42,549
303	Marianas Way PRD	38,689		6,205	44,894	3,583	41,311	44,894
304	Coloma Drive PRD	(869)		4,348	3,479	3,476	3	3,479
305	Vedder Road PRD	149		1,192	1,341	1,149	192	1,341
306	River Hills Estates PRD	35,323		16,676	51,999	16,521	35,478	51,999
307	Craig Lane PRD	53		4,984	5,037	2,426	2,611	5,037
308	E Stillwater Way PRD	11,336		10,491	21,827	2,501	19,326	21,827
309	Fullerton Way PRD	7,124		3,154	10,278	2,273	8,005	10,278
310	Deer Flat Road PRD	139		1,472	1,611	1,449	162	1,611
311	Ski Way PRD	3,883		595	4,478	785	3,693	4,478
312	Mule Mtn Parkway PRD	4,455		595	5,050	2,064	2,986	5,050
313	Fore Way Lane PRD	4,807		1,288	6,095	3,161	2,934	6,095
314	Blackstone Estate PRD	6,111		2,581	8,692	2,472	6,220	8,692
315	Logan Road PRD	1,665		6,599	8,264	3,862	4,402	8,264
316	Valparaiso Way PRD	22,715		4,336	27,051	3,950	23,101	27,051
317	Lakehead Street Lighting	1,129		323	1,452	470	982	1,452
318	Lark Court PRD	10,703		2,142	12,845	4,295	8,550	12,845
319	Manor Crest PRD	28,092		5,892	33,984	3,425	30,559	33,984
320	Santa Barbara Estates PRD	24,771		5,010	29,781	3,386	26,395	29,781
321	Victoria Highlands Est PRD	18,481		3,774	22,255	3,375	18,880	22,255
322	Country Fields Estates PRD	31,412		6,427	37,839	3,595	34,244	37,839
324	China Gulch PRD	10,746		5,680	16,426	3,436	12,990	16,426
325	Manton Heights PRD	(3,119)	1,546	10,417	8,844	8,844		8,844
326	Manzanillo PRD	12,805		3,599	16,404	3,392	13,012	16,404
327	Laverne Lane PRD	45,478		27,462	72,940	3,533	69,407	72,940
328	Canto Del Lupine PRD	20,122		7,154	27,276	4,516	22,760	27,276
329	Crowley Creek Ranchettes PRD	8,003		2,959	10,962	4,301	6,661	10,962
330	Jordan Manor PRD	7,407		2,626	10,033	4,271	5,762	10,033
331	Ritts Mill Road PRD	9,823	1,116	5,203	16,142	16,142		16,142
332	Rother Riverside Lighting	25,693		18,944	44,637	10,883	33,754	44,637
333	Robledo Road PRD	1,107		9,836	10,943	3,595	7,348	10,943
334	Santa Barbara #2 PRD	13,618		4,885	18,503	4,311	14,192	18,503
335	No. Chapparral Drive PRD	7,553		13,295	20,848	3,619	17,229	20,848
337	Woggon Lane PRD	11,798		13,575	25,373	4,667	20,706	25,373

COUNTY OF SHASTA  
 STATE OF CALIFORNIA  
 SUMMARY OF SPECIAL DISTRICT BUDGETS  
 FOR FISCAL YEAR 2008-2009

FUND	DISTRICT	AVAILABLE FINANCING			FINANCING REQUIREMENTS			
		Est Fund Bal. Unrsvd/Undsged June 30, 2008	Cancel Of Prior Year Rsv/Dsg	Additional Financing	Total Available Financing	Financing Uses	Provision for New Rsv/Dsg	Total Financing Requirements
338	Aiden Park PRD	6,334		3,269	9,603	3,205	6,398	9,603
339	L & R Estates PRD	12,942		6,785	19,727	4,513	15,214	19,727
340	Squaw Carpet Fire Access PRD	2,135		1,406	3,541	2,994	547	3,541
341	Rolland Country Estates PRD	5,627		3,942	9,569	3,721	5,848	9,569
342	Shelly Land PRD	16,149		10,905	27,054	4,401	22,653	27,054
343	Millville Way PRD	12,531		10,283	22,814	5,419	17,395	22,814
344	Diamond Ridge PRD	5,053		2,642	7,695	2,523	5,172	7,695
345	Mountain Gate Meadows PRD	7,378		3,695	11,073	3,559	7,514	11,073
346	Sugarloaf Water Cap Imp	19,084		5,471	24,555	10,000	14,555	24,555
347	Sierra Vista Lighting	6,677		4,868	11,545	7,104	4,441	11,545
348	Palo Cedro Sewer Cap Imp	951,971		40,000	991,971		991,971	991,971
349	Cottonwood Sewer Cap Imp	303,729		4,000	307,729	250,000	57,729	307,729
350	Jones Valley Water Cap Imp	115,951		14,000	129,951	70,000	59,951	129,951
351	Timber Ridge PRD	3,350		3,540	6,890	3,466	3,424	6,890
360	Equestrian Estates PRD	1,438		1,595	3,033	130	2,903	3,033
361	Tract 1323 PRD	2,205		783	2,988	2,941	47	2,988
363	Latona PRD	(1)	1					
364	Sonora Trail PRD	5,790		4,289	10,079	4,408	5,671	10,079
366	Ponder Way PRD	19,721		765	20,486	19,694	792	20,486
367	Shasta Meadows PRD	32,461		4,143	36,604	33,217	3,387	36,604
368	Old Stagecoach PRD	5,505		3,807	9,312	3,366	5,946	9,312
369	Intermountain Road PRD	2,276		15,746	18,022	13,686	4,336	18,022
370	Alpine Way PRD	1,824		3,604	5,428	2,857	2,571	5,428
371	Shasta County Water Agency	(20,071)	236,403	178,100	394,432	394,432		394,432
372	Dusty Oaks PRD	4,905		12,080	16,985	4,125	12,860	16,985
373	Air Quality Management	336,729	110,342	3,295,292	3,742,363	3,742,363		3,742,363
374	Castella Water	(11,301)	983,827	62,000	1,034,526	1,034,526		1,034,526
375	Sugarloaf Water	45,530		45,400	90,930	54,524	36,406	90,930
376	Buckshot Ln PRD	1,515		1,495	3,010	189	2,821	3,010
377	Jones Valley Water	982,315		203,166	1,185,481	356,398	829,083	1,185,481
378	Palo Cedro Sewer	453,836		166,000	619,836	311,583	308,253	619,836
380	Amesbury Village PRD	1,146		1,267	2,413	125	2,288	2,413
381	Palo Cedro Oaks PRD	6,479		6,756	13,235	4,317	8,918	13,235
382	Shasta Lake Ranchos	332		24,058	24,390	13,457	10,933	24,390
383	Holiday Acres	12,706		15,494	28,200	17,070	11,130	28,200
384	Alpine Meadows Sewer	(1,131)	33,533	30,700	63,102	63,102		63,102

COUNTY OF SHASTA  
 STATE OF CALIFORNIA  
 SUMMARY OF SPECIAL DISTRICT BUDGETS  
 FOR FISCAL YEAR 2008-2009

FUND	DISTRICT	AVAILABLE FINANCING			FINANCING REQUIREMENTS			
		Est Fund Bal. Unrsvd/Undsgd June 30, 2008	Cancel Of Prior Year Rsv/Dsg	Additional Financing	Total Available Financing	Financing Uses	Provision for New Rsv/Dsg	Total Financing Requirements
385	Belmont Storm Drain	7,329		3,229	10,558	3,909	6,649	10,558
386	Street Lighting	85,128		120,145	205,273	81,024	124,249	205,273
387	Cottonwood Sewer	(387,785)	635,588	699,000	946,803	946,803		946,803
391	Fire Protection	2,358,924		4,400,410	6,759,334	6,742,451	16,883	6,759,334
393	Burney Storm Drain	18,804		7,970	26,774	10,346	16,428	26,774
394	Keswick Water	113,393		77,898	191,291	101,272	90,019	191,291
395	French Gulch Water	256,764		58,500	315,264	107,207	208,057	315,264
396	Cragview Water	94,062		48,000	142,062	66,985	75,077	142,062
397	Los Palos Drive Erer PRD	2,068		1,955	4,023	1,208	2,815	4,023
398	Foxwood Estates PRD	10,264		10,603	20,867	4,450	16,417	20,867
399	Rocky Ledge Estates PRD	13,415		13,863	27,278	4,512	22,766	27,278
600	Cottonwood Crk PRD	3,439		3,685	7,124	711	6,413	7,124
602	Algean Way PRD	33,291		2,034	35,325	165	35,160	35,325
603	Village Green PRD			2,693	2,693	144	2,549	2,693
604	Butterfield Lane PRD			2,000	2,000	201	1,799	2,000
605	Honeybee Acres PRD			2,153	2,153	146	2,007	2,153
606	Silver Saddle Est PRD			3,802	3,802	167	3,635	3,802
607	Wisteria Estates PRD			10,494	10,494	259	10,235	10,494
TOTALS		6,424,973	2,002,354	9,884,077	18,311,404	14,669,738	3,641,666	18,311,404

ANALYSIS OF ESTIMATED FUND BALANCE UNRESERVED/UNDESIGNATED  
 AS OF JUNE 30, 2008

FUND	DISTRICT	Fund Balance (Per Auditor) June 30, 2008	Encumbrances	General and Other Reserves	Designations	Fund Balance Unrsved/Undsged June 30, 2008
300	Amber Lane PRD	(19,334)			(25,602)	6,267
301	Burney Meadows Storm Drain	1,634			1,060	574
302	Amber Ridge PRD	35,510			795	34,715
303	Marianas Way PRD	39,840			1,151	38,689
304	Coloma Drive PRD	1,173			2,042	(869)
305	Vedder Road PRD	166			17	149
306	River Hills Estates PRD	36,504			1,181	35,323
307	Craig Lane PRD	205			152	53
308	E Stillwater Way PRD	11,500			165	11,336
309	Fullerton Way PRD	7,176			52	7,124
310	Deer Flat Road PRD	306			168	139
311	Ski Way PRD	4,047			164	3,883
312	Mule Mtn Parkway PRD	4,651			196	4,455
313	Fore Way Lane PRD	5,115			308	4,807
314	Blackstone Estate PRD	6,664			552	6,111
315	Logan Road PRD	2,322			657	1,665
316	Valparaiso Way PRD	23,334			619	22,715
317	Lakehead Street Lighting	1,420			291	1,129
318	Lark Court PRD	10,966			263	10,703
319	Manor Crest PRD	28,881			789	28,092
320	Santa Barbara Estates PRD	25,320			549	24,771
321	Victoria Highlands Est PRD	18,889			408	18,481
322	Country Fields Estates PRD	32,192			780	31,412
324	China Gulch PRD	20,829			10,083	10,746
325	Manton Heights PRD	(1,180)			1,939	(3,119)
326	Manzanillo PRD	13,055			250	12,805
327	Laverne Lane PRD	(292,134)			(337,611)	45,478
328	Canto Del Lupine PRD	20,570			449	20,122
329	Crowley Creek Ranchettes PRD	8,195			192	8,003
330	Jordan Manor PRD	7,576			169	7,407
331	Ritts Mill Road PRD	10,007			184	9,823
332	Rother Riverside Lighting	169,786			144,093	25,693
333	Robledo Road PRD	1,107			0	1,107
334	Santa Barbara #2 PRD	13,937			318	13,618
335	No. Chapparal Drive PRD	(183,482)			(191,035)	7,553
337	Woggon Lane PRD	(170,618)			(182,416)	11,798

ANALYSIS OF ESTIMATED FUND BALANCE UNRESERVED/UNDESIGNATED  
 AS OF JUNE 30, 2008

FUND	DISTRICT	Fund Balance (Per Auditor) June 30, 2008	Encumbrances	General and Other Reserves	Designations	Fund Balance Unrsved/Undsged June 30, 2008
338	Aiden Park PRD	6,377			44	6,334
339	L & R Estates PRd	13,076			134	12,942
340	Squaw Carpet Fire Access PRD	2,158			22	2,135
341	Rolland Country Estates PRD	5,708			81	5,627
342	Shelly Land PRd	16,334			185	16,149
343	Millville Way PRD	12,675			144	12,531
344	Diamond Ridge PRD	5,111			58	5,053
345	Mountain Gate Meadows PRd	7,462			84	7,378
346	Sugarloaf Water Cap Imp	19,300			215	19,084
347	Sierra Vista Lighting	47,529			40,852	6,677
348	Palo Cedro Sewer Cap Imp	962,848			10,877	951,971
349	Cottonwood Sewer Cap Imp	307,196			3,467	303,729
350	Jones Valley Water Cap Imp	117,257			1,306	115,951
351	Timber Ridge PRD	3,388			38	3,350
360	Equestrian Estates PRD	1,454			16	1,438
361	Tract 1323 PRD	2,741			536	2,205
363	Latona PRD	(1)				(1)
364	Sonora Trail PRD	6,189			399	5,790
366	Ponder Way PRD	20,365			644	19,721
367	Shasta Meadows PRD	33,444			983	32,461
368	Old Stagecoach PRD	5,881			376	5,505
369	Intermountain Road PRD	3,304			1,028	2,276
370	Alpine Way PRD	2,198			374	1,824
371	Shasta County Water Agency	185,115	6,650		198,536	(20,071)
372	Dusty Oaks PRD	5,544			639	4,905
373	Air Quality Management	2,157,503	552	100	1,820,122	336,729
374	Castella Water	337,887			349,188	(11,301)
375	Sugarloaf Water	83,583			38,053	45,530
376	Buckshot Ln PRD	1,532			17	1,515
377	Jones Valley Water	1,320,450			338,135	982,315
378	Palo Cedro Sewer	2,458,852			2,005,016	453,836
380	Amesbury Village PRD	1,146				1,146
381	Palo Cedro Oaks PRD	6,553			74	6,479
382	Shasta Lake Ranchos	1,092			760	332
383	Holiday Acres	11,411			(1,295)	12,706
384	Alpine Meadows Sewer	189,233	6,239		184,125	(1,131)

ANALYSIS OF ESTIMATED FUND BALANCE UNRESERVED/UNDESIGNATED  
 AS OF JUNE 30, 2008

FUND	DISTRICT	Fund Balance (Per Auditor) June 30, 2008	Encumbrances	General and Other Reserves	Designations	Fund Balance Unrsved/Undsged June 30, 2008
385	Belmont Storm Drain	25,845			18,516	7,329
386	Street Lighting	288,534			203,406	85,128
387	Cottonwood Sewer	3,737,402	113,909		4,011,278	(387,785)
391	Fire Protection	3,859,992	349,557		1,151,512	2,358,924
393	Burney Storm Drain	87,479			68,675	18,804
394	Keswick Water	444,141		7,099	323,649	113,393
395	French Gulch Water	1,149,387			892,624	256,764
396	Cragview Water	164,072	79		69,932	94,062
397	Los Palos Drive Erer PRD	2,089			21	2,068
398	Foxwood Estates PRD	10,381			117	10,264
399	Rocky Ledge Estates PRD	13,568			153	13,415
600	Cottonwood Crk PRD	3,479			40	3,439
602	Algean Way PRD	33,291				33,291
603	Village Green PRD					
604	Butterfield Lane PRD					
605	Honeybee Acres PRD					
606	Silver Saddle Est PRD					
607	Wisteria Estates PRD					
TOTALS		18,077,687	476,986	7,199	11,168,528	6,424,973

COUNTY OF SHASTA  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS  
DETAIL OF PROVISIONS FOR RESERVE/DESIGNATIONS  
AS OF JUNE 30, 2008

FUND	DISTRICT	Reserve/Dsg Balance as of June 30, 2008	Approved by Board of Supervisors		Total Reserves/ Designations For Budget Year
			Made Available for Financing	Increases of New Rsvs/Dsgs In Budget Year	
300	Amber Lane PRD	(25,602)		6,429	(19,172)
301	Burney Meadows Storm Drain	1,060		68	1,128
302	Amber Ridge PRD	795		39,002	39,797
303	Marianas Way PRD	1,151		41,311	42,462
304	Coloma Drive PRD	2,042		3	2,045
305	Vedder Road PRD	17		192	209
306	River Hills Estates PRD	1,181		35,478	36,659
307	Craig Lane PRD	152		2,611	2,763
308	E Stillwater Way PRD	165		19,326	19,490
309	Fullerton Way PRD	52		8,005	8,057
310	Deer Flat Road PRD	168		162	329
311	Ski Way PRD	164		3,693	3,857
312	Mule Mtn Parkway PRD	196		2,986	3,182
313	Fore Way Lane PRD	308		2,934	3,242
314	Blackstone Estate PRD	552		6,220	6,773
315	Logan Road PRD	657		4,402	5,059
316	Valparaiso Way PRD	619		23,101	23,720
317	Lakehead Street Lighting	291		982	1,273
318	Lark Court PRD	263		8,550	8,813
319	Manor Crest PRD	789		30,559	31,348
320	Santa Barbara Estates PRD	549		26,395	26,944
321	Victoria Highlands Est PRD	408		18,880	19,288
322	Country Fields Estates PRD	780		34,244	35,024
324	China Gulch PRD	10,083		12,990	23,073
325	Manton Heights PRD	1,939	1,546		393
326	Manzanillo PRD	250		13,012	13,262
327	Laverne Lane PRD	(337,611)		69,407	(268,205)
328	Canto Del Lupine PRD	449		22,760	23,208
329	Crowley Creek Ranchettes PRD	192		6,661	6,853
330	Jordan Manor PRD	169		5,762	5,931
331	Ritts Mill Road PRD	184	1,116		(932)
332	Rother Riverside Lighting	144,093		33,754	177,847
333	Robledo Road PRD	0		7,348	7,348
334	Santa Barbara #2 PRD	318		14,192	14,511
335	No. Chapparal Drive PRD	(191,035)		17,229	(173,806)
337	Woggon Lane PRD	(182,416)		20,706	(161,710)

COUNTY OF SHASTA  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS  
DETAIL OF PROVISIONS FOR RESERVE/DESIGNATIONS  
AS OF JUNE 30, 2008

FUND	DISTRICT	Reserve/Dsg Balance as of June 30, 2008	Approved by Board of Supervisors		Total Reserves/ Designations For Budget Year
			Made Available for Financing	Increases of New Rsvs/Dsgs In Budget Year	
338	Aiden Park PRD	44		6,398	6,441
339	L & R Estates PRD	134		15,214	15,348
340	Squaw Carpet Fire Access PRD	22		547	570
341	Rolland Country Estates PRD	81		5,848	5,929
342	Shelly Land PRD	185		22,653	22,838
343	Millville Way PRD	144		17,395	17,539
344	Diamond Ridge PRD	58		5,172	5,230
345	Mountain Gate Meadows PRD	84		7,514	7,598
346	Sugarloaf Water Cap Imp	215		14,555	14,771
347	Sierra Vista Lighting	40,852		4,441	45,293
348	Palo Cedro Sewer Cap Imp	10,877		991,971	1,002,848
349	Cottonwood Sewer Cap Imp	3,467		57,729	61,196
350	Jones Valley Water Cap Imp	1,306		59,951	61,257
351	Timber Ridge PRD	38		3,424	3,462
360	Equestrian Estates PRD	16		2,903	2,919
361	Tract 1323 PRD	536		47	583
363	Latona PRD		1		(1)
364	Sonora Trail PRD	399		5,671	6,070
366	Ponder Way PRD	644		792	1,436
367	Shasta Meadows PRD	983		3,387	4,370
368	Old Stagecoach PRD	376		5,946	6,322
369	Intermountain Road PRD	1,028		4,336	5,364
370	Alpine Way PRD	374		2,571	2,945
371	Shasta County Water Agency	198,536	236,403		(37,867)
372	Dusty Oaks PRD	639		12,860	13,499
373	Air Quality Management	1,820,222	110,342		1,709,880
374	Castella Water	349,188	983,827		(634,639)
375	Sugarloaf Water	38,053		36,406	74,459
376	Buckshot Ln PRD	17		2,821	2,838
377	Jones Valley Water	338,135		829,083	1,167,218
378	Palo Cedro Sewer	2,005,016		308,253	2,313,269
380	Amesbury Village PRD			2,288	2,288
381	Palo Cedro Oaks PRD	74		8,918	8,992
382	Shasta Lake Ranchos	760		10,933	11,693
383	Holiday Acres	(1,295)		11,130	9,835
384	Alpine Meadows Sewer	184,125	33,533		150,592

COUNTY OF SHASTA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 DETAIL OF PROVISIONS FOR RESERVE/DESIGNATIONS  
 AS OF JUNE 30, 2008

FUND	DISTRICT	Reserve/Dsg Balance as of June 30, 2008	Approved by Board of Supervisors		Total Reserves/ Designations For Budget Year
			Made Available for Financing	Increases of New Rsvs/Dsgs In Budget Year	
385	Belmont Storm Drain	18,516		6,649	25,165
386	Street Lighting	203,406		124,249	327,655
387	Cottonwood Sewer	4,011,278	635,588		3,375,690
391	Fire Protection	1,151,512		16,883	1,168,394
393	Burney Storm Drain	68,675		16,428	85,103
394	Keswick Water	330,748		90,019	420,767
395	French Gulch Water	892,624		208,057	1,100,680
396	Cragview Water	69,932		75,077	145,008
397	Los Palos Drive Erer PRD	21		2,815	2,836
398	Foxwood Estates PRD	117		16,417	16,534
399	Rocky Ledge Estates PRD	153		22,766	22,919
600	Cottonwood Crk PRD	40		6,413	6,453
602	Algean Way PRD			35,160	35,160
603	Village Green PRD			2,549	2,549
604	Butterfield Lane PRD			1,799	1,799
605	Honeybee Acres PRD			2,007	2,007
606	Silver Saddle Est PRD			3,635	3,635
607	Wisteria Estates PRD			10,235	10,235
TOTALS		11,175,727	2,002,354	3,641,666	12,815,040

DEBT SERVICE		AVAILABLE FINANCING				FINANCING REQUIREMENTS		
FUND	DISTRICT	Fund Bal.	Cancel Of	Additional	Total	Financing	Provision	Total
		Unrsved/Undsged June 30, 2008	Prior Year Rsv/Dsg					
352	Jones Valley 97 Bond Skg	53,160		43,515	96,675	45,000	51,675	96,675
353	French Gulch Wtr Debt Svc	47,179		29,349	76,528	26,000	50,528	76,528
354	Castella Water Bond Skg	3,605			3,605		3,605	3,605
355	Sugarloaf Water Debt Svc	9,162		5,877	15,039	6,000	9,039	15,039
356	Cragview Tax Override	5,891		6,500	12,391	7,000	5,391	12,391
357	Jones Valley Wtr Debt Svc	(14,768)	18,363	32,405	36,000	36,000		36,000
358	Cottonwood Sewer Bond Skg	438,163		22,668	460,831	86,500	374,331	460,831
359	Palo Cedro Sewer Bond Skg	35,974		1,600	37,574	20,500	17,074	37,574
601	CSA #3 Castella Loan Admin	(378)	9,878	15,500	25,000	25,000		25,000
TOTALS		577,988	28,242	157,414	763,643	252,000	511,643	763,643

ANALYSIS OF ESTIMATED FUND BALANCE UNRESERVED/UNDESIGNATED  
 AS OF JUNE 30, 2008

DEBT SERVICE		Fund Balance (Per Auditor) June 30, 2008	Encumbrances	General and Other Reserves	Designations	Fund Balance Unrsved/Undsged June 30, 2008
FUND	DISTRICT					
352	Jones Vily 97 BD Skg	53,891			731	53,160
353	French Gulch Wtr	73,107		25,101	827	47,179
354	Castella Wtr BD Skg	3,643			37	3,605
355	Sugarloaf Wtr DB Skg	14,712		5,378	172	9,162
356	Cragview Wtr BD Skg	5,964			73	5,891
357	Jones Vily BD Skg	17,951		32,500	219	(14,768)
358	Cottonwood Swr BD Skg	439,569			1,406	438,163
359	Palo Cedro Swr BD Skg	36,385			411	35,974
601	CSA #3 Castella Loan Admin				378	(378)
TOTALS		645,222		62,979	4,255	577,988

Deficit Fund Balances are due to treating Bond Sinking  
 Funds as separate entities rather than including them  
 with their corresponding Enterprise Funds.

COUNTY OF SHASTA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS  
 AS OF JUNE 30, 2008

DEBT SERVICE		Approved by Board of Supervisors			Total Reserves/ Designations For Budget Year
FUND	DISTRICT	Reserve/Dsg Balance as of June 30, 2008	Made Available for Financing	Increases of New Rsvs/Dsgs In Budget Year	
352	Jones Villy 97 BD Skg	731		51,675	52,406
353	French Gulch Wtr	25,928		50,528	76,456
354	Castella Wtr BD Skg	37		3,605	3,643
355	Sugarloaf Wtr DB Skg	5,550		9,039	14,589
356	Cragview Wtr BD Skg	73		5,391	5,464
357	Jones Villy BD Skg	32,719	18,363		14,356
358	Cottonwood Swr BD Skg	1,406		374,331	375,737
359	Palo Cedro Swr BD Skg	411		17,074	17,485
601	CSA #3 Castella Loan Admin	378	9,878		(9,500)
TOTALS		67,234	28,242	511,643	550,636

COUNTY OF SHASTA  
 STATE OF CALIFORNIA  
 SPECIAL DISTRICTS  
 STATUS OF EXPENDITURES FROM BOND PROCEEDS  
 FOR FISCAL YEAR 2008-2009

FUND	DISTRICT	Amount of Bonds Authorized	Amount of Bonds Issued To Date	Total Actual of Estimated Project Cost	Total Expenditures as of June 30, 2008	
					From Bond Proceeds	From Other Sources
352	Jones Vlly 97 BD Skg	708,357	708,357	1,836,646	708,357	1,128,289
353	French Gulch Wtr	420,000	420,000	1,768,173	420,000	1,348,173
354	Castella Wtr BD Skg	134,500	134,500	957,097	134,500	822,597
355	Sugarloaf Wtr DB Skg	91,500	91,500	187,642	91,500	96,142
356	Cragview Wtr BD Skg	123,000	123,000	154,221	123,000	31,221
357	Jones Vlly BD Skg	537,000	537,000	1,665,925	537,000	1,128,925
358	Cottonwood Swr BD Skg	1,425,908	1,425,908	9,325,841	1,425,908	7,899,933
359	Palo Cedro Swr BD Skg	857,466	857,466	3,606,449	857,466	2,748,983
TOTALS		4,297,731	4,297,731	19,501,994	4,297,731	15,204,263

FOR FISCAL YEAR 2008-09

FUND	DISTRICT	Appropriation Limit	Appropriations Subject to the Limit	Amount (Over)/Under the Limit
300	Amber Lane PRD	EXEMPT		
301	Burney Meadows Storm Drain	EXEMPT		
302	Amber Ridge PRD	EXEMPT		
303	Marianas Way PRD	EXEMPT		
304	Coloma Drive PRD	EXEMPT		
305	Vedder Road PRD	EXEMPT		
306	River Hills Estates PRD	EXEMPT		
307	Craig Lane PRD	EXEMPT		
308	East Stillwater Way PRD	EXEMPT		
309	Fullerton Way PRD	EXEMPT		
310	Deer Flat Road PRD	EXEMPT		
311	Ski Way PRD	EXEMPT		
312	Mule Mtn Parkway PRD	EXEMPT		
313	Fore Way Lane PRD	EXEMPT		
314	Blackstone Estate PRD	EXEMPT		
315	Logan Road PRD	EXEMPT		
316	Valparaiso Way PRD	EXEMPT		
317	Lakehead Street Light.	3,568	1,161	2,407
318	Lark Court PRD	EXEMPT		
319	Mannor Crest PRD	EXEMPT		
320	Santa Barbara Estates PRD	EXEMPT		
321	Victoria Highlands Est PRD	EXEMPT		
322	Country Fields Estates PRD	EXEMPT		
324	China Gulch PRD	EXEMPT		
325	Manton Heights PRD	EXEMPT		
326	Manzanillo PRD	EXEMPT		
327	Laverne Lane PRD	EXEMPT		
328	Canto Del Lupine PRD	EXEMPT		
329	Crowley Creek Ranchettes PRD	EXEMPT		
330	Jordan Manor PRD	EXEMPT		
331	Ritts Mill Road PRD	EXEMPT		
332	Rother Riverside Lighting	56,575	10,883	45,692
333	Robledo Road PRD	EXEMPT		
334	Santa Barbara #2 PRD	EXEMPT		

FOR FISCAL YEAR 2008-09

FUND	DISTRICT	Appropriation Limit	Appropriations Subject to the Limit	Amount (Over)/Under the Limit
335	No. Chapparral Drive PRD	EXEMPT		
337	Woggon Lane PRD	EXEMPT		
338	Aiden Park PRD	EXEMPT		
339	L & R Estates PRd	EXEMPT		
340	Squaw Carpet Fire Access PRD	EXEMPT		
341	Rolland Country Estates PRD	EXEMPT		
342	Shelly Land PRd	EXEMPT		
343	Millville Way PRD	EXEMPT		
344	Diamond Ridge PRD	EXEMPT		
345	Mountain Gate Meadows PRd	EXEMPT		
346	Sugarloaf Water Cap Imp	EXEMPT		
347	Sierra Vista Lighting	7,029	7,104	(75) *
348	Palo Cedro Sewer Cap Imp	EXEMPT		
349	Cottonwood Sewer Cap Imp	EXEMPT		
350	Jones Valley Water Cap Imp	EXEMPT		
351	Timber Ridge PRD	EXEMPT		
360	Equestrian Estates PRD	EXEMPT		
361	Tract 1323 PRD	7,414	3,533	3,881
363	Latona PRD	EXEMPT		
364	Sonora Trails PRD	EXEMPT		
366	Ponder Way PRD	EXEMPT		
367	Shasta Meadows PRD	EXEMPT		
368	Old Stagecoach PRD	EXEMPT		
369	Intermountain Road PRD	EXEMPT		
370	Alpine Way PRD	EXEMPT		
371	Shasta County Water Agency.	EXEMPT		
372	Dusty Oaks Trail PRD	EXEMPT		
373	Air Quality Management	EXEMPT		
374	Castella Water	EXEMPT		
375	Sugarloaf Water	EXEMPT		
376	Buckshot Ln PRD	EXEMPT		
377	Jones Valley Water	EXEMPT		
378	Palo Cedro Sewer	EXEMPT		
380	Amesbury Village PRD	EXEMPT		

FOR FISCAL YEAR 2008-09

FUND	DISTRICT	Appropriation Limit	Appropriations Subject to the Limit	Amount (Over)/Under the Limit
381	Palo Cedro Oaks PRD	EXEMPT		
382	Shasta Lake Ranchos	EXEMPT		
383	Holiday Acres	EXEMPT		
384	Alpine Meadows Sewer	EXEMPT		
385	Belmont Storm Drain	EXEMPT		
386	Street Lighting	492,275	81,024	411,251
387	Cottonwood Sewer	EXEMPT		
391	Fire Protection	5,581,165	3,886,022	1,695,143
393	Burney Storm Drain	EXEMPT		
394	Keswick Water	EXEMPT		
395	French Gulch Water	EXEMPT		
396	Cragview Water	949,892	67,383	882,509
397	Los Palos Drive Erer PRD	EXEMPT		
398	Foxwood Estates PRD	EXEMPT		
399	Rocky Ledge Estates PRD	EXEMPT		
600	Cottonwood Crk PRD	EXEMPT		
602	Algean Way PRD	EXEMPT		
603	Village Green PRD	EXEMPT		
604	Butterfield Lane PRD	EXEMPT		
605	Honeybee Acres PRD	EXEMPT		
606	Silver Saddle Est PRD	EXEMPT		
607	Wisteria Estates PRD	EXEMPT		

EXEMPT: District levied less than 12.5 cents in base year.

\* Adjustment anticipated to appropriations subject to limit to appropriation limit

STATE OF CALIFORNIA  
DISTRICT BUDGET DETAIL  
BUDGET FOR FISCAL YEAR 2008 - 2009

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2006-07	ACTUAL BUDGET 2007-08	ACTUAL REV - EXP 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
<b>00300 AMBER LANE PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$218	\$91	\$200	\$150	\$150	\$150
CHARGES FOR SERVICES	\$2,525	\$2,524	\$2,525	\$2,524	\$2,524	\$2,524
TOTAL REVENUES*****	\$2,742	\$2,615	\$2,724	\$2,674	\$2,674	\$2,674
SERVICES AND SUPPLIES	\$138	\$1,342	\$136	\$2,345	\$2,345	\$2,345
OTHER CHARGES	\$32	\$36	\$36	\$167	\$167	\$167
TOTAL EXPENDITURES*****	\$170	\$1,378	\$172	\$2,512	\$2,512	\$2,512
<b>00301 BURNEY MEADOWS STORM DRAIN ADM</b>						
REVENUE FROM MONEY & PROPERTY	\$78	\$50	\$66	\$70	\$70	\$70
TOTAL REVENUES*****	\$78	\$50	\$66	\$70	\$70	\$70
SERVICES AND SUPPLIES	\$0	\$500	\$0	\$500	\$500	\$500
OTHER CHARGES	\$43	\$43	\$43	\$76	\$76	\$76
TOTAL EXPENDITURES*****	\$43	\$543	\$43	\$576	\$576	\$576
<b>00302 AMBER RIDGE PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$1,255	\$515	\$1,348	\$1,300	\$1,300	\$1,300
CHARGES FOR SERVICES	\$6,534	\$6,534	\$6,534	\$6,534	\$6,534	\$6,534
TOTAL REVENUES*****	\$7,789	\$7,049	\$7,882	\$7,834	\$7,834	\$7,834
SERVICES AND SUPPLIES	\$365	\$6,900	\$350	\$3,414	\$3,414	\$3,414
OTHER CHARGES	\$38	\$59	\$59	\$133	\$133	\$133
TOTAL EXPENDITURES*****	\$403	\$6,959	\$409	\$3,547	\$3,547	\$3,547
<b>00303 MARIANAS WAY PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$1,523	\$734	\$1,525	\$800	\$800	\$800
CHARGES FOR SERVICES	\$5,405	\$5,405	\$5,405	\$5,405	\$5,405	\$5,405
TOTAL REVENUES*****	\$6,928	\$6,139	\$6,930	\$6,205	\$6,205	\$6,205
SERVICES AND SUPPLIES	\$391	\$5,928	\$374	\$3,444	\$3,444	\$3,444
OTHER CHARGES	\$32	\$43	\$43	\$139	\$139	\$139
TOTAL EXPENDITURES*****	\$423	\$5,971	\$418	\$3,583	\$3,583	\$3,583
<b>00304 COLOMA DRIVE PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$286	\$63	\$25	\$150	\$150	\$150
CHARGES FOR SERVICES	\$4,198	\$4,198	\$4,198	\$4,198	\$4,198	\$4,198
TOTAL REVENUES*****	\$4,484	\$4,261	\$4,223	\$4,348	\$4,348	\$4,348
SERVICES AND SUPPLIES	\$300	\$11,669	\$11,234	\$3,338	\$3,338	\$3,338
OTHER CHARGES	\$33	\$66	\$66	\$138	\$138	\$138
TOTAL EXPENDITURES*****	\$333	\$11,735	\$11,300	\$3,476	\$3,476	\$3,476
<b>00305 VEDDER ROAD PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$36	\$0	\$4	\$0	\$0	\$0
CHARGES FOR SERVICES	\$1,192	\$1,192	\$1,192	\$1,192	\$1,192	\$1,192
TOTAL REVENUES*****	\$1,228	\$1,192	\$1,196	\$1,192	\$1,192	\$1,192
SERVICES AND SUPPLIES	\$1,204	\$1,100	\$1,100	\$1,050	\$1,050	\$1,050
OTHER CHARGES	\$46	\$49	\$49	\$99	\$99	\$99
TOTAL EXPENDITURES*****	\$1,250	\$1,149	\$1,149	\$1,149	\$1,149	\$1,149

STATE OF CALIFORNIA  
DISTRICT BUDGET DETAIL  
BUDGET FOR FISCAL YEAR 2008 - 2009

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2006-07	ACTUAL BUDGET 2007-08	ACTUAL REV - EXP 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
<b>00306 RIVER HILLS ESTATES PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$687	\$255	\$1,282	\$800	\$800	\$800
CHARGES FOR SERVICES	\$15,876	\$15,876	\$15,876	\$15,876	\$15,876	\$15,876
TOTAL REVENUES*****	\$16,563	\$16,131	\$17,157	\$16,676	\$16,676	\$16,676
SERVICES AND SUPPLIES	\$436	\$15,993	\$482	\$5,299	\$16,399	\$16,399
OTHER CHARGES	\$22	\$92	\$92	\$122	\$122	\$122
TOTAL EXPENDITURES*****	\$458	\$16,085	\$574	\$5,421	\$16,521	\$16,521
<b>00307 CRAIG LANE PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$169	\$60	(\$61)	\$24	\$24	\$24
CHARGES FOR SERVICES	\$4,960	\$4,960	\$4,960	\$4,960	\$4,960	\$4,960
TOTAL REVENUES*****	\$5,129	\$5,020	\$4,899	\$4,984	\$4,984	\$4,984
SERVICES AND SUPPLIES	\$9,244	\$8,753	\$8,638	\$2,217	\$2,217	\$2,217
OTHER CHARGES	\$36	\$40	\$40	\$209	\$209	\$209
TOTAL EXPENDITURES*****	\$9,280	\$8,793	\$8,678	\$2,426	\$2,426	\$2,426
<b>00308 E STILLWATER WAY PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$934	\$74	\$83	\$160	\$160	\$160
CHARGES FOR SERVICES	\$10,331	\$10,331	\$10,331	\$10,331	\$10,331	\$10,331
TOTAL REVENUES*****	\$11,265	\$10,405	\$10,414	\$10,491	\$10,491	\$10,491
SERVICES AND SUPPLIES	\$16,764	\$9,047	\$271	\$2,303	\$2,303	\$2,303
OTHER CHARGES	\$69	\$63	\$63	\$198	\$198	\$198
TOTAL EXPENDITURES*****	\$16,833	\$9,110	\$335	\$2,501	\$2,501	\$2,501
<b>00309 FULLERTON WAY PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$325	\$57	\$180	\$160	\$160	\$160
CHARGES FOR SERVICES	\$2,994	\$2,994	\$2,994	\$2,994	\$2,994	\$2,994
TOTAL REVENUES*****	\$3,319	\$3,051	\$3,174	\$3,154	\$3,154	\$3,154
SERVICES AND SUPPLIES	\$2,873	\$2,877	\$136	\$2,145	\$2,145	\$2,145
OTHER CHARGES	\$40	\$63	\$63	\$128	\$128	\$128
TOTAL EXPENDITURES*****	\$2,913	\$2,940	\$199	\$2,273	\$2,273	\$2,273
<b>00310 DEER FLAT ROAD PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$52	\$0	\$10	\$5	\$5	\$5
CHARGES FOR SERVICES	\$1,467	\$1,467	\$1,467	\$1,467	\$1,467	\$1,467
TOTAL REVENUES*****	\$1,519	\$1,467	\$1,477	\$1,472	\$1,472	\$1,472
SERVICES AND SUPPLIES	\$1,589	\$1,500	\$1,352	\$1,350	\$1,350	\$1,350
OTHER CHARGES	\$46	\$49	\$49	\$99	\$99	\$99
TOTAL EXPENDITURES*****	\$1,635	\$1,549	\$1,401	\$1,449	\$1,449	\$1,449
<b>00311 SKI WAY PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$165	\$69	\$160	\$100	\$100	\$100
CHARGES FOR SERVICES	\$495	\$495	\$495	\$495	\$495	\$495
TOTAL REVENUES*****	\$660	\$564	\$655	\$595	\$595	\$595
SERVICES AND SUPPLIES	\$152	\$457	\$149	\$657	\$657	\$657
OTHER CHARGES	\$46	\$49	\$49	\$128	\$128	\$128
TOTAL EXPENDITURES*****	\$198	\$506	\$198	\$785	\$785	\$785

STATE OF CALIFORNIA  
DISTRICT BUDGET DETAIL  
BUDGET FOR FISCAL YEAR 2008 - 2009

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2006-07	ACTUAL BUDGET 2007-08	ACTUAL REV - EXP 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
<b>00312 MULE MTN PARKWAY PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$196	\$82	\$183	\$100	\$100	\$100
CHARGES FOR SERVICES	\$495	\$495	\$495	\$495	\$495	\$495
TOTAL REVENUES*****	\$691	\$577	\$678	\$595	\$595	\$595
SERVICES AND SUPPLIES	\$130	\$433	\$128	\$1,936	\$1,936	\$1,936
OTHER CHARGES	\$26	\$49	\$49	\$128	\$128	\$128
TOTAL EXPENDITURES*****	\$156	\$482	\$177	\$2,064	\$2,064	\$2,064
<b>00313 FORE WAY LANE PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$226	\$95	\$186	\$100	\$100	\$100
CHARGES FOR SERVICES	\$1,188	\$1,188	\$1,188	\$1,188	\$1,188	\$1,188
TOTAL REVENUES*****	\$1,414	\$1,283	\$1,374	\$1,288	\$1,288	\$1,288
SERVICES AND SUPPLIES	\$9,940	\$1,169	\$138	\$2,947	\$2,947	\$2,947
OTHER CHARGES	\$26	\$49	\$49	\$214	\$214	\$214
TOTAL EXPENDITURES*****	\$9,966	\$1,218	\$187	\$3,161	\$3,161	\$3,161
<b>00314 BLACKSTONE ESTATE PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$286	\$115	\$227	\$230	\$230	\$230
CHARGES FOR SERVICES	\$2,351	\$2,351	\$2,351	\$2,351	\$2,351	\$2,351
TOTAL REVENUES*****	\$2,637	\$2,466	\$2,578	\$2,581	\$2,581	\$2,581
SERVICES AND SUPPLIES	\$20,796	\$2,351	\$230	\$2,263	\$2,263	\$2,263
OTHER CHARGES	\$30	\$46	\$46	\$209	\$209	\$209
TOTAL EXPENDITURES*****	\$20,826	\$2,397	\$276	\$2,472	\$2,472	\$2,472
<b>00315 LOGAN ROAD PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$437	\$166	\$10	\$25	\$25	\$25
CHARGES FOR SERVICES	\$6,574	\$6,574	\$6,574	\$6,574	\$6,574	\$6,574
TOTAL REVENUES*****	\$7,011	\$6,740	\$6,584	\$6,599	\$6,599	\$6,599
SERVICES AND SUPPLIES	\$31,354	\$14,432	\$12,497	\$3,653	\$3,653	\$3,653
OTHER CHARGES	\$30	\$63	\$63	\$209	\$209	\$209
TOTAL EXPENDITURES*****	\$31,384	\$14,495	\$12,561	\$3,862	\$3,862	\$3,862
<b>00316 VALPARAISO WAY PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$901	\$376	\$899	\$950	\$950	\$950
CHARGES FOR SERVICES	\$3,208	\$3,386	\$3,208	\$3,386	\$3,386	\$3,386
TOTAL REVENUES*****	\$4,109	\$3,762	\$4,106	\$4,336	\$4,336	\$4,336
SERVICES AND SUPPLIES	\$274	\$3,710	\$264	\$3,806	\$3,806	\$3,806
OTHER CHARGES	\$27	\$36	\$36	\$144	\$144	\$144
TOTAL EXPENDITURES*****	\$301	\$3,746	\$300	\$3,950	\$3,950	\$3,950
<b>00317 LAKEHEAD STREET LIGHTING ADMIN</b>						
TAXES	\$711	\$0	\$627	\$303	\$303	\$303
REVENUE FROM MONEY & PROPERTY	\$24	\$0	\$50	\$20	\$20	\$20
INTERGOVERNMENTAL REVENUES	\$14	\$0	\$11	\$0	\$0	\$0
TOTAL REVENUES*****	\$748	\$0	\$688	\$323	\$323	\$323
SERVICES AND SUPPLIES	\$19	\$0	\$15	\$470	\$470	\$470
TOTAL EXPENDITURES*****	\$19	\$0	\$15	\$470	\$470	\$470

STATE OF CALIFORNIA  
DISTRICT BUDGET DETAIL  
BUDGET FOR FISCAL YEAR 2008 - 2009

STATE CONTROLLER COUNTY BUDGET ACT (1985)	ACTUAL REV - EXP 2006-07	ACTUAL BUDGET 2007-08	ACTUAL REV - EXP 2007-08	BUDGET REQUESTS 2008-09	CAO RECOMMENDS 2008-09	ADOPTED BY BOS 2008-09
<b>00318 LARK COURT PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$412	\$171	\$415	\$360	\$360	\$360
CHARGES FOR SERVICES	\$1,782	\$1,782	\$1,782	\$1,782	\$1,782	\$1,782
TOTAL REVENUES*****	\$2,194	\$1,953	\$2,197	\$2,142	\$2,142	\$2,142
SERVICES AND SUPPLIES	\$143	\$1,847	\$141	\$4,151	\$4,151	\$4,151
OTHER CHARGES	\$27	\$36	\$36	\$144	\$144	\$144
TOTAL EXPENDITURES*****	\$170	\$1,883	\$177	\$4,295	\$4,295	\$4,295
<b>00319 MANOR CREST PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$1,052	\$433	\$1,105	\$1,100	\$1,100	\$1,100
CHARGES FOR SERVICES	\$4,792	\$4,792	\$4,792	\$4,792	\$4,792	\$4,792
TOTAL REVENUES*****	\$5,843	\$5,225	\$5,896	\$5,892	\$5,892	\$5,892
SERVICES AND SUPPLIES	\$257	\$5,172	\$249	\$3,286	\$3,286	\$3,286
OTHER CHARGES	\$32	\$36	\$36	\$139	\$139	\$139
TOTAL EXPENDITURES*****	\$289	\$5,208	\$285	\$3,425	\$3,425	\$3,425
<b>00320 SANTA BARBARA ESTATES PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$930	\$382	\$970	\$1,000	\$1,000	\$1,000
CHARGES FOR SERVICES	\$4,010	\$4,010	\$4,010	\$4,010	\$4,010	\$4,010
TOTAL REVENUES*****	\$4,940	\$4,392	\$4,979	\$5,010	\$5,010	\$5,010
SERVICES AND SUPPLIES	\$220	\$4,331	\$213	\$3,242	\$3,242	\$3,242
OTHER CHARGES	\$27	\$36	\$36	\$144	\$144	\$144
TOTAL EXPENDITURES*****	\$247	\$4,367	\$250	\$3,386	\$3,386	\$3,386
<b>00321 VICTORIA HIGHLANDS EST PRD ADM</b>						
REVENUE FROM MONEY & PROPERTY	\$694	\$141	\$723	\$745	\$745	\$745
CHARGES FOR SERVICES	\$3,029	\$3,029	\$3,029	\$3,029	\$3,029	\$3,029
TOTAL REVENUES*****	\$3,723	\$3,170	\$3,753	\$3,774	\$3,774	\$3,774
SERVICES AND SUPPLIES	\$210	\$17,621	\$204	\$3,231	\$3,231	\$3,231
OTHER CHARGES	\$27	\$36	\$36	\$144	\$144	\$144
TOTAL EXPENDITURES*****	\$237	\$17,657	\$240	\$3,375	\$3,375	\$3,375
<b>00322 COUNTRY FIELDS ESTATES PRD ADM</b>						
REVENUE FROM MONEY & PROPERTY	\$1,164	\$476	\$1,229	\$1,200	\$1,200	\$1,200
CHARGES FOR SERVICES	\$5,227	\$5,227	\$5,227	\$5,227	\$5,227	\$5,227
TOTAL REVENUES*****	\$6,391	\$5,703	\$6,456	\$6,427	\$6,427	\$6,427
SERVICES AND SUPPLIES	\$406	\$5,635	\$389	\$3,462	\$3,462	\$3,462
OTHER CHARGES	\$38	\$36	\$36	\$133	\$133	\$133
TOTAL EXPENDITURES*****	\$444	\$5,671	\$425	\$3,595	\$3,595	\$3,595
<b>00324 CHINA GLUCH PRD ADMIN</b>						
REVENUE FROM MONEY & PROPERTY	\$645	\$265	\$785	\$770	\$770	\$770
CHARGES FOR SERVICES	\$4,910	\$4,910	\$4,910	\$4,910	\$4,910	\$4,910
TOTAL REVENUES*****	\$5,556	\$5,175	\$5,695	\$5,680	\$5,680	\$5,680
SERVICES AND SUPPLIES	\$249	\$5,063	\$240	\$3,276	\$3,276	\$3,276
OTHER CHARGES	\$11	\$36	\$36	\$160	\$160	\$160
TOTAL EXPENDITURES*****	\$260	\$5,099	\$277	\$3,436	\$3,436	\$3,436