

**COUNTY OF EL DORADO**  
**FINAL BUDGETS FOR THE FISCAL YEAR 2004-2005**  
**INDEPENDENT SPECIAL DISTRICTS**



**COMPILED BY THE OFFICE OF  
JOE HARN, CPA  
COUNTY AUDITOR-CONTROLLER**

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COUNTY OF EL DORADO  
 STATE OF CALIFORNIA  
 SUMMARY OF SPECIAL DISTRICT BUDGETS  
 FOR FISCAL YEAR 2004-2005

Governing Board:  
 Board of Supv . . . \_\_\_  
 Other Appt'd . . . . \_\_\_  
 Other Elected . . . XX

| DISTRICT AND FUND<br><br>(1) | AVAILABLE FINANCING   |  |  |  | FINANCING REQUIREMENTS                |   |                           |              |
|------------------------------|---|--|--|--|---------------------------------------|---|---------------------------|--------------|
|                              | Fund Balance<br>Used to Finance<br>Budget<br>June 30, 2004<br>(2) | Cancellation<br>of Prior Year<br>Reserves<br>(3) | Estimated<br>Additional<br>Financing<br>Sources<br>(4) | Total<br>Available<br>Financing<br>(5) | Estimated<br>Financing<br>Uses<br>(6) | Provisions for<br>Reserves and /<br>or Designations<br>(new or inc.)<br>(7) | Total<br>Financing<br>(8) |              |
| Arroyo Vista CSD             | 602   | 104,414  | 16,912   | 121,326                                | 121,326                               |   | 121,326                   |              |
| Audubon Hills CSD            | 626   | 38,824   | 26,250   | 65,074                                 | 65,074                                |   | 65,074                    |              |
| Cameron Estates CSD          | 624   | 99,725   | 133,750  | 233,475                                | 233,475                               |   | 233,475                   |              |
| Cameron Park CSD             | 601   | 258,236  | 10,500   | 4,867,566                              | 5,136,302                             |   | 5,136,302                 |              |
| Connie Lane CSD              | 618   | 0  | 7,178  | 7,178                                  | 7,178                                 |   | 7,178                     |              |
| Cosumnes River CSD           | 610   | 20,874   | 33,386   | 54,260                                 | 49,260                                | 5,000   | 54,260                    |              |
| Diamond Spgs/El Dorado Fire  | 656   | 100,000  | 344,952  | 2,587,560                              | 3,032,512                             |   | 3,032,512                 |              |
| East China Hill CSD          | 619   | 29,535   | 5,243  | 34,778                                 | 34,778                                |   | 34,778                    |              |
| El Dorado County Fire        | 661   | 524,224  | 7,153,828  | 7,678,052                              | 7,615,052                             | 63,000  | 7,678,052                 |              |
| El Dorado County RCD         | 640   | 20,000   | 111,703  | 131,703                                | 131,003                               |   | 131,003                   |              |
| El Dorado Water and Power A  | 648   | 26,892   | 105,331  | 132,223                                | 132,223                               |   | 132,223                   |              |
| Fire Districts / JPA         | 671   | 0  | 8,494,953  | 8,494,953                              | 8,494,953                             |   | 8,494,953                 |              |
| Garden Valley Fire           | 655   | 76,730   | 97,068   | 507,540                                | 681,338                               | 50,490  | 681,338                   |              |
| Garden Valley Ranch CSD      | 616   | 49,806   | 31,327   | 81,133                                 | 81,133                                |   | 81,133                    |              |
| Georgetown Divide RCD        | 641   | 20,000   | 111,703  | 131,703                                | 131,003                               |   | 131,003                   |              |
| Georgetown Divide Rec.Dist.  | 646   | 0  | 400,758  | 400,758                                | 347,699                               | 53,059  | 400,758                   |              |
| Georgetown Fire              | 657   | 133,406  | 676,828  | 810,234                                | 755,234                               | 55,000  | 810,234                   |              |
| Golden West CSD              | 611   | 79,003   | 91,360   | 170,363                                | 170,363                               |   | 170,363                   |              |
| Grassy Run CSD               | 607   | 10,000   |  | 10,000                                 | 10,000                                |   | 10,000                    |              |
| Greenstone Country CSD       | 615   | 68,593   | 136,400  | 204,993                                | 204,993                               |   | 204,993                   |              |
| Grizzly Flats CSD            | 620   | 527,851  | 308,824  | 836,675                                | 756,675                               | 80,000  | 836,675                   |              |
| Happy Homestead Cemetery     | 644   | 100,000  | 219,828  | 319,828                                | 319,828                               |   | 319,828                   |              |
| Hickok Road CSD              | 617   | 11,500   |  | 11,500                                 | 11,500                                |   | 11,500                    |              |
| Hillwood CSD                 | 623   | 0  |  |  |                                       |   | 0                         |              |
| Holiday Lake CSD             | 625   | 3,200  | 9,677  | 12,877                                 | 12,877                                |   | 12,877                    |              |
| Kelsey Cemetery              | 645   | 3,854  |  | 3,854                                  | 3,854                                 |   | 3,854                     |              |
| Knolls Property Own.CSD      | 603   | 17,355   | 12,272   | 29,627                                 | 29,627                                |   | 29,627                    |              |
| Lake Valley Fire             | 658   | 0  | 149,632  | 3,356,939                              | 3,506,571                             |   | 3,506,571                 |              |
| Lakeview CSD                 | 627   | 43,217   | 19,783   | 63,000                                 | 4,000                                 |   | 4,000                     |              |
| Latrobe Fire                 | 652   | 0  | 243,688  | 243,688                                | 228,688                               | 15,000  | 243,688                   |              |
| Marble Mountain CSD          | 605   | 98,760   | 24,257   | 123,017                                | 107,067                               | 15,950  | 123,017                   |              |
| Meeks Bay Fire               | 651   | 0  | 1,224,623  | 1,224,623                              | 1,184,623                             | 40,000  | 1,224,623                 |              |
| Mortara Circle CSD           | 613   | 24,316   | 9,621  | 33,937                                 | 33,437                                |   | 33,437                    |              |
| Mosquito Fire                | 654   | 44,100   | 264,420  | 308,520                                | 286,232                               | 22,288  | 308,520                   |              |
| Nashville Trails CSD         | 614   | 7,240  | 820  | 12,000                                 | 20,060                                |   | 20,060                    |              |
| Pioneer Fire                 | 650   | 55,000   | 57,788   | 666,692                                | 779,480                               |   | 777,322                   |              |
| Rescue Fire                  | 660   | 40,000   | 1,390,792  | 1,430,792                              | 1,338,792                             | 92,000  | 1,430,792                 |              |
| Rising Hill CSD              | 609   | 12,450   |  | 12,450                                 | 12,450                                |   | 12,450                    |              |
| Showcase Ranches CSD         | 612   | 8,824  | 26,205   | 35,029                                 | 30,028                                | 5,000   | 35,028                    |              |
| Sierra Oaks CSD              | 629   | 37,600   |  | 37,600                                 | 37,600                                |   | 37,600                    |              |
| Springfield Meadows CSD      | 628   | 150,000  | 124,213  | 274,213                                | 78,508                                |   | 78,508                    |              |
| Tahoe Paradise Rsrt. Imp.    | 647   | 0  | 79,800   | 79,800                                 | 79,795                                |   | 79,795                    |              |
| Tahoe RCD                    | 642   | 85,627   | 2,273,297  | 2,358,924                              | 2,358,924                             |   | 2,358,924                 |              |
| West El Largo CSD            | 604   | 4,088  | 526  | 2,950                                  | 7,564                                 |   | 7,564                     |              |
|                              |   | \$2,935,244                                      | \$661,286  | \$35,769,457                           | \$39,365,987                          | \$38,610,431  | \$496,787                 | \$39,107,218 |

Governing Board:  
 Board of Supv . . . \_\_  
 Other Appt'd . . . . \_\_  
 Other Elected . . . XX

SPECIAL DISTRICT  
 ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED  
 AS OF JUNE 30, 2004

| District<br>(1)               | Fund Balance<br>as of<br>June 30, 2004<br>(2) | Encumbrances<br>(3) | General &<br>Other<br>Reserves<br>(4) | Designations<br>(5) | Fund Balance Unreserved /<br>Undesignated<br>June 30, 2004<br>(6) | Fund<br>(7) |
|-------------------------------|---|---------------------|---------------------------------------|---------------------|---|-------------|
| Arroyo Vista CSD              | 104,720                                       |                     | 15,564                                |                     | 89,156  | 602         |
| Audubon Hills CSD             | 37,924  |                     | 100                                   |                     | 37,824  | 626         |
| Cameron Estates CSD           | 99,875  |                     | 150                                   |                     | 99,725  | 624         |
| Cameron Park CSD              | 899,458                                       |                     | 600                                   |                     | 898,858   | 601         |
| Connie Lane CSD               | 70,252  |                     | 8,942                                 |                     | 61,310  | 618         |
| Cosumnes River CSD            | 22,654  |                     | 30,631                                |                     | -7,977  | 610         |
| Diamond Spgs/El Dorado Fire   | 1,037,837                                     |                     | 500                                   |                     | 1,037,337   | 656         |
| East China Hill CSD           | 29,535  |                     |                                       |                     | 29,535  | 619         |
| El Dorado County Fire         | 2,715,068                                     |                     | 883,354                               |                     | 1,831,714   | 661         |
| El Dorado County RCD          | 98,941  |                     | 10,003                                |                     | 88,938  | 640         |
| El Dorado Water and Power Aut | 26,893  |                     |                                       |                     | 26,893  | 648         |
| Fire Districts / JPA          | 238,360                                       |                     |                                       |                     | 238,360   | 671         |
| Garden Valley Fire            | 174,099                                       |                     | 97,369                                |                     | 76,730  | 655         |
| Garden Valley Ranch CSD       | 51,770  |                     | 200                                   |                     | 51,570  | 616         |
| Georgetown Divide RCD         | 46,912  |                     | 11,803                                |                     | 35,109  | 641         |
| Georgetown Divide Rec.Dist.   | 413,956                                       |                     | 227,883                               |                     | 186,073   | 646         |
| Georgetown Fire               | 133,909                                       |                     | 48,000                                |                     | 85,909  | 657         |
| Golden West CSD               | 81,579  |                     | 300                                   |                     | 81,279  | 611         |
| Grassy Run CSD                | 136,835                                       |                     |                                       |                     | 136,835   | 607         |
| Greenstone Country CSD        | 272,244                                       |                     | 203,651                               |                     | 68,593  | 615         |
| Grizzly Flats CSD             | 527,565                                       |                     | 5,824                                 |                     | 521,741   | 620         |
| Happy Homestead Cemetery      | 1,064,208                                     |                     | 978,500                               |                     | 85,708  | 644         |
| Hickok Road CSD               | 40,204  |                     |                                       |                     | 40,204  | 617         |
| Hillwood CSD                  | 13,582  |                     | 300                                   |                     | 13,282  | 623         |
| Holiday Lake CSD              | 3,348   |                     | 100                                   |                     | 3,248   | 625         |
| Kelsey Cemetery               | 15,942  |                     | 1,148                                 |                     | 14,794  | 645         |
| Knolls Property Own.CSD       | 17,046  |                     |                                       |                     | 17,046  | 603         |
| Lake Valley Fire              | 1,755,825                                     |                     | 1,984,912                             |                     | -229,087  | 658         |
| Lakeview CSD                  | 48,232  |                     | 5,015                                 |                     | 43,217  | 627         |
| Latrobe Fire                  | 39,713  |                     | 52,500                                |                     | -12,787   | 652         |
| Marble Mountain CSD           | 145,210                                       |                     | 50,976                                |                     | 94,234  | 605         |
| Meeks Bay Fire                | 1,247,142                                     |                     | 751,884                               |                     | 495,258   | 651         |
| Mortara Circle CSD            | 24,316  |                     |                                       |                     | 24,316  | 613         |
| Mosquito Fire                 | 113,117                                       |                     | 52,191                                |                     | 60,926  | 654         |
| Nashville Trails CSD          | 8,060   |                     | 820                                   |                     | 7,240   | 614         |
| Pioneer Fire                  | 179,660                                       |                     | 203,453                               |                     | -23,793   | 650         |
| Rescue Fire                   | 336,647                                       |                     | 123,633                               |                     | 213,014   | 660         |
| Rising Hill CSD               | 28,092  |                     |                                       |                     | 28,092  | 609         |
| Showcase Ranches CSD          | 8,824   |                     | 16,905                                |                     | -8,081  | 612         |
| Sierra Oaks CSD               | 49,559  |                     | 75                                    |                     | 49,484  | 629         |
| Springfield Meadows CSD       | 175,897                                       |                     | 96,475                                |                     | 79,422  | 628         |
| Tahoe Paradise Rsrst. Imp.    | 211,950                                       |                     | 132,500                               |                     | 79,450  | 647         |
| Tahoe RCD                     | 255,528                                       |                     | 200                                   |                     | 255,328   | 642         |
| West El Largo CSD             | 4,614   |                     | 526                                   |                     | 4,088   | 604         |
|                               | \$13,007,102                                  |                     | \$5,996,987                           | \$0                 | \$7,010,115   |             |

COUNTY OF EL DORADO  
STATE OF CALIFORNIA  
DETAIL OF PROVISIONS FOR RESERVES / DESIGNATIONS OF  
SPECIAL DISTRICTS  
FOR FISCAL YEAR 2004-2005

Governing Board:  
Board of Supv . . . \_\_\_  
Other Appt'd . . . . \_\_\_  
Other Elected . . XX

| District<br>(1)                    | Amount made Available for Financing by<br>Cancellation              |                  | Increases or New Reserves / Designations to<br>be Provided in Budget Year |                  |  |  | Fund<br>(8) |
|------------------------------------|---|------------------|---|------------------|--|--|-------------|
|                                    | Reserves /<br>Designations<br>Balance as of<br>June 30, 2004<br>(2) | Requested<br>(3) | Approved /<br>Adopted by<br>the Board of<br>Directors<br>(4)              | Requested<br>(5) | Approved /<br>Adopted by<br>the Board of<br>Directors<br>(6) | Total<br>Reserves /<br>Designations<br>for Budget<br>Year<br>(7) |             |
| Arroyo Vista CSD                   | 15,564  |                  |   |                  |  | 15,564   | 602         |
| Audubon Hills CSD                  | 100   |                  |   |                  |  | 100  | 626         |
| Cameron Estates CSD                | 150   |                  |   |                  |  | 150  | 624         |
| Cameron Park CSD                   | 600   | 10,500           | 10,500  |                  |  | -9,900   | 601         |
| Connie Lane CSD                    | 8,942   |                  |   |                  |  | 8,942  | 618         |
| Cosumnes River CSD                 | 30,631  |                  |   | 5,000            | 5,000  | 35,631   | 610         |
| Diamond Spgs/El Dorado Fire        | 500   | 344,952          | 344,952   |                  |  | -344,452   | 656         |
| East China Hill CSD                | 0   |                  |   |                  |  | 0  | 619         |
| El Dorado County Fire              | 883,354   |                  |   | 63,000           | 63,000   | 946,354  | 661         |
| El Dorado County RCD               | 10,003  |                  |   |                  |  | 10,003   | 640         |
| El Dorado Water and Power Authorit | 0   |                  |   |                  |  | 0  | 648         |
| Fire Districts / JPA               | 0   |                  |   |                  |  | 0  | 671         |
| Garden Valley Fire                 | 97,369  | 97,068           | 97,068  | 50,490           | 50,490   | 50,791   | 655         |
| Garden Valley Ranch CSD            | 200   |                  |   |                  |  | 200  | 616         |
| Georgetown Divide RCD              | 11,803  |                  |   |                  |  | 11,803   | 641         |
| Georgetown Divide Rec.Dist.        | 227,883   |                  |   | 53,059           | 53,059   | 280,942  | 646         |
| Georgetown Fire                    | 48,000  |                  |   | 55,000           | 55,000   | 103,000  | 657         |
| Golden West CSD                    | 300   |                  |   |                  |  | 300  | 611         |
| Grassy Run CSD                     | 0   |                  |   |                  |  | 0  | 607         |
| Greenstone Country CSD             | 203,651   |                  |   |                  |  | 203,651  | 615         |
| Grizzly Flats CSD                  | 5,824   |                  |   | 80,000           | 80,000   | 85,824   | 620         |
| Happy Homestead Cemetery           | 978,500   |                  |   |                  |  | 978,500  | 644         |
| Hickok Road CSD                    | 0   |                  |   |                  |  | 0  | 617         |
| Hillwood CSD                       | 300   |                  |   |                  |  | 300  | 623         |
| Holiday Lake CSD                   | 100   |                  |   |                  |  | 100  | 625         |
| Kelsey Cemetery                    | 1,148   |                  |   |                  |  | 1,148  | 645         |
| Knolls Property Own.CSD            | 0   |                  |   |                  |  | 0  | 603         |
| Lake Valley Fire                   | 1,984,912   | 149,632          | 149,632   |                  |  | 1,835,280  | 658         |
| Lakeview CSD                       | 5,015   |                  |   |                  |  | 5,015  | 627         |
| Latrobe Fire                       | 52,500  |                  |   | 15,000           | 15,000   | 67,500   | 652         |
| Marble Mountain CSD                | 50,976  |                  |   | 15,950           | 15,950   | 66,926   | 605         |
| Meeks Bay Fire                     | 751,884   |                  |   | 40,000           | 40,000   | 791,884  | 651         |
| Mortara Circle CSD                 | 0   |                  |   |                  |  | 0  | 613         |
| Mosquito Fire                      | 52,191  |                  |   | 22,288           | 22,288   | 74,479   | 654         |
| Nashville Trails CSD               | 820   | 820              | 820   |                  |  | 0  | 614         |
| Pioneer Fire                       | 203,453   | 57,788           | 57,788  |                  |  | 145,665  | 650         |
| Rescue Fire                        | 123,633   |                  |   | 92,000           | 92,000   | 215,633  | 660         |
| Rising Hill CSD                    | 0   |                  |   |                  |  | 0  | 609         |
| Showcase Ranches CSD               | 16,905  |                  |   | 5,000            | 5,000  | 21,905   | 612         |
| Sierra Oaks CSD                    | 75  |                  |   |                  |  | 75   | 629         |
| Springfield Meadows CSD            | 96,475  |                  |   |                  |  | 96,475   | 628         |
| Tahoe Paradise Rsrt. Imp.          | 132,500   |                  |   |                  |  | 132,500  | 647         |
| Tahoe RCD                          | 200   |                  |   |                  |  | 200  | 642         |
| West El Largo CSD                  | 526   | 526              | 526   |                  |  | 0  | 604         |
|                                    | <b>\$5,996,987</b>  | <b>\$661,286</b> | <b>\$661,286</b>  | <b>\$496,787</b> | <b>\$496,787</b>   | <b>\$5,832,488</b>   |             |

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**El Dorado County RCD**

Fund# 640 Assessed Valuation and Debt Service Tax Rate Summary

|   | Assessed Value |           | Delinquency       |                   | Means of Financing Voter Approved Debt |                             | Total Tax Rate |
|---|----------------|-----------|-------------------|-------------------|--|-----------------------------|----------------|
|   | Secured        | Unsecured | Secured           | Unsecured         | Unsecured                              | Secured                     |                |
|   | \$0            | \$0       |                   |                   |  |                             |                |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                |           |                   |                   |  |                             |                |
| Sub-Obj.  |                |           | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05             | Adopted by<br>Board 2004-05 |                |
| 0001 Fund Balance   |                |           | 1,967             | 20,908            | 20,000                                 | 20,000                      |                |
| <b>Fund Balance Available</b>   |                |           | <b>1,967</b>      | <b>20,908</b>     | <b>20,000</b>                          | <b>20,000</b>               |                |
| 0400 Interest   |                |           | 656               | 738               | 700                                    | 700                         |                |
| <b>Revenue From Use Of Money And Property</b>   |                |           | <b>656</b>        | <b>738</b>        | <b>700</b>                             | <b>700</b>                  |                |
| 0880 State - Other  |                |           | 226,784           | 200,826           | 53,284                                 | 53,284                      |                |
| <b>Intergovernmental Revenue - State</b>  |                |           | <b>226,784</b>    | <b>200,826</b>    | <b>53,284</b>                          | <b>53,284</b>               |                |
| 1200 Other - Government Agencies  |                |           | 42,488            | 42,988            | 42,448                                 | 42,448                      |                |
| <b>Revenue Other Governmental Agencies</b>  |                |           | <b>42,488</b>     | <b>42,988</b>     | <b>42,448</b>                          | <b>42,448</b>               |                |
| 1740 Charges for Services   |                |           | 4,562             | 15,422            | 15,272                                 | 15,272                      |                |
| <b>Charges For Services</b>   |                |           | <b>4,562</b>      | <b>15,422</b>     | <b>15,272</b>                          | <b>15,272</b>               |                |
| <b>Total Financing Sources</b>  |                |           | <b>276,457</b>    | <b>280,882</b>    | <b>131,703</b>                         | <b>131,703</b>              |                |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials  | 46,458            | 52,450            | 70,304                     | 70,304                      |
| 3002 Overtime                              | 72                | 93                | 0                          | 0                           |
| 3021 Employers Share of O.A.S.D.I.         | 2,885             | 3,258             | 2,531                      | 2,531                       |
| 3022 Medicare                              | 675               | 762               | 1,019                      | 1,019                       |
| 3040 Employers Health Insurance            | 3,161             | 2,794             | 10,483                     | 10,483                      |
| 3041 Employers Share of Unemployment Ins   | 197               | 302               | 492                        | 492                         |
| 3060 Workers' Comp Insurance               | 1,719             | 1,069             | 2,000                      | 2,000                       |
| <b>Salaries And Employee Benefits</b>      | <b>55,166</b>     | <b>60,727</b>     | <b>86,830</b>              | <b>86,830</b>               |
| 4100 Insurance Premiums                    | 1,813             | 2,587             | 3,500                      | 3,500                       |
| 4220 Memberships                           | 1,513             | 3,911             | 9,000                      | 9,000                       |
| 4260 Office Expenses                       | 180               | 493               | 500                        | 500                         |
| 4261 Postage                               | 311               | 327               | 300                        | 300                         |
| 4262 Software                              | 150               | 528               | 500                        | 500                         |
| 4263 Subscription/Newspaper/Journal        | 75                | 75                | 500                        | 500                         |
| 4264 Books / manuals                       | 0                 | 0                 | 200                        | 200                         |
| 4266 Printing / Duplicating Serv           | 0                 | 32                | 0                          | 0                           |
| 4300 Professional and Specialized Services | 1,250             | 6,044             | 14,792                     | 14,792                      |
| 4337 Prof Serv-Other Govt Agencies         | 0                 | 6,000             | 0                          | 0                           |
| 4400 Publications and Legal Notices        | 15                | 988               | 1,200                      | 1,200                       |
| 4461 Minor Equipment                       | 72                | 435               | 300                        | 300                         |
| 4500 Special Departmental Expense          | -189              | 1,898             | 738                        | 738                         |
| 4501 Special Projects                      | 188,510           | 102,435           | 0                          | 0                           |
| 4502 Educational Materials                 | 0                 | 0                 | 1,750                      | 1,750                       |
| 4503 Staff Development                     | 625               | 600               | 1,583                      | 1,583                       |
| 4525 El Dorado RCD - Special Planting      | 926               | 1,440             | 2,160                      | 2,160                       |
| 4600 Transportation and Travel             | 4,783             | 3,149             | 4,500                      | 4,500                       |
| 4602 Private Auto Mileage                  | 349               | 274               | 100                        | 100                         |
| 4604 Aging - Private Mlg Volunteer         | 0                 | 0                 | 100                        | 100                         |
| <b>Services And Supplies</b>               | <b>200,383</b>    | <b>131,217</b>    | <b>41,723</b>              | <b>41,723</b>               |
| 6040 Fixed Assets - Equipment              | 0                 | 0                 | 2,000                      | 2,000                       |
| <b>Fixed Assets</b>                        | <b>0</b>          | <b>0</b>          | <b>2,000</b>               | <b>2,000</b>                |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 450                        | 450                         |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>450</b>                 | <b>450</b>                  |

**El Dorado County RCD**

Fund# 640 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$0            | \$0       |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|-----------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| <b>Total Financing Uses</b> | <b>255,549</b>    | <b>191,944</b>    | <b>131,003</b>             | <b>131,003</b>              |



**Georgetown Divide RCD**

Fund# 641 Assessed Valuation and Debt Service Tax Rate Summary

|   | Assessed Value |           | Delinquency       |                   | Means of Financing Voter Approved Debt |                             | Total Tax Rate |
|---|----------------|-----------|-------------------|-------------------|--|-----------------------------|----------------|
|   | Secured        | Unsecured | Secured           | Unsecured         | Unsecured                              | Secured                     |                |
|   | \$0            | \$0       |                   |                   |  |                             |                |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                |           |                   |                   |  |                             |                |
| Sub-Obj.  |                |           | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05             | Adopted by<br>Board 2004-05 |                |
| 0001 Fund Balance   |                |           | 18,243            | -1,942            | 20,000                                 | 20,000                      |                |
| <b>Fund Balance Available</b>   |                |           | <b>18,243</b>     | <b>-1,942</b>     | <b>20,000</b>                          | <b>20,000</b>               |                |
| 0400 Interest   |                |           | 194               | 30                | 700                                    | 700                         |                |
| <b>Revenue From Use Of Money And Property</b>   |                |           | <b>194</b>        | <b>30</b>         | <b>700</b>                             | <b>700</b>                  |                |
| 0880 State - Other  |                |           | 129,391           | 112,111           | 53,284                                 | 53,284                      |                |
| <b>Intergovernmental Revenue - State</b>  |                |           | <b>129,391</b>    | <b>112,111</b>    | <b>53,284</b>                          | <b>53,284</b>               |                |
| 1200 Other - Government Agencies  |                |           | 42,488            | 42,738            | 42,448                                 | 42,448                      |                |
| <b>Revenue Other Governmental Agencies</b>  |                |           | <b>42,488</b>     | <b>42,738</b>     | <b>42,448</b>                          | <b>42,448</b>               |                |
| 1740 Charges for Services   |                |           | 4,097             | 5,553             | 15,272                                 | 15,272                      |                |
| <b>Charges For Services</b>   |                |           | <b>4,097</b>      | <b>5,553</b>      | <b>15,272</b>                          | <b>15,272</b>               |                |
| <b>Total Financing Sources</b>  |                |           | <b>194,413</b>    | <b>158,490</b>    | <b>131,703</b>                         | <b>131,703</b>              |                |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials  | 46,458            | 52,450            | 70,304                     | 70,304                      |
| 3002 Overtime                              | 72                | 93                | 0                          | 0                           |
| 3021 Employers Share of O.A.S.D.I.         | 2,885             | 3,257             | 2,531                      | 2,531                       |
| 3022 Medicare                              | 675               | 762               | 1,019                      | 1,019                       |
| 3040 Employers Health Insurance            | 2,227             | 668               | 10,483                     | 10,483                      |
| 3041 Employers Share of Unemployment Ins   | 197               | 302               | 492                        | 492                         |
| 3060 Workers' Comp Insurance               | 1,072             | 1,657             | 2,000                      | 2,000                       |
| <b>Salaries And Employee Benefits</b>      | <b>53,585</b>     | <b>59,189</b>     | <b>86,830</b>              | <b>86,830</b>               |
| 4100 Insurance Premiums                    | 1,813             | 2,588             | 3,500                      | 3,500                       |
| 4220 Memberships                           | 1,489             | 1,114             | 3,500                      | 3,500                       |
| 4260 Office Expenses                       | 300               | 25                | 500                        | 500                         |
| 4261 Postage                               | 348               | 0                 | 300                        | 300                         |
| 4262 Software                              | 150               | 0                 | 500                        | 500                         |
| 4263 Subscription/Newspaper/Journal        | 0                 | 0                 | 500                        | 500                         |
| 4264 Books / manuals                       | 0                 | 0                 | 200                        | 200                         |
| 4300 Professional and Specialized Services | 645               | 792               | 14,792                     | 14,792                      |
| 4337 Prof Serv-Other Govt Agencies         | 4,000             | 5,148             | 0                          | 0                           |
| 4400 Publications and Legal Notices        | 551               | 767               | 1,200                      | 1,200                       |
| 4461 Minor Equipment                       | 0                 | 113               | 300                        | 300                         |
| 4500 Special Departmental Expense          | 1,067             | 1,907             | 738                        | 738                         |
| 4501 Special Projects                      | 128,769           | 48,995            | 0                          | 0                           |
| 4502 Educational Materials                 | 0                 | 0                 | 2,000                      | 2,000                       |
| 4503 Staff Development                     | 30                | 340               | 2,000                      | 2,000                       |
| 4525 El Dorado RCD - Special Planting      | 900               | 720               | 2,160                      | 2,160                       |
| 4600 Transportation and Travel             | 2,556             | 1,635             | 3,500                      | 3,500                       |
| 4602 Private Auto Mileage                  | 153               | 49                | 100                        | 100                         |
| 4604 Aging - Private Mlg Volunteer         | 0                 | 0                 | 100                        | 100                         |
| <b>Services And Supplies</b>               | <b>142,771</b>    | <b>64,192</b>     | <b>35,890</b>              | <b>35,890</b>               |
| 6040 Fixed Assets - Equipment              | 0                 | 0                 | 2,000                      | 2,000                       |
| <b>Fixed Assets</b>                        | <b>0</b>          | <b>0</b>          | <b>2,000</b>               | <b>2,000</b>                |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 6,283                      | 6,283                       |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>6,283</b>               | <b>6,283</b>                |

**Georgetown Divide RCD**

| Fund# 641   |                   | Assessed Valuation and Debt Service Tax Rate Summary |                            |                             |                |         |
|---|-------------------|--|----------------------------|-----------------------------|----------------|---------|
| Assessed Value  | Delinquency       | Means of Financing Voter Approved Debt               |                            |                             | Total Tax Rate |         |
|   |                   | Secured  | Unsecured                  | Unsecured                   |                | Secured |
| \$0   | \$0               |  |                            |                             |                |         |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                   |  |                            |                             |                |         |
| Sub-Obj.  | Actual<br>2002-03 | Actual<br>2003-04                                    | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                |         |
| <b>Total Financing Uses</b>   | <b>196,355</b>    | <b>123,381</b>                                       | <b>131,003</b>             | <b>131,003</b>              |                |         |

**Tahoe RCD**

| Fund# 642 | Assessed Valuation and Debt Service Tax Rate Summary |              |             |           |  |
|-----------|--|--------------|-------------|-----------|--|
|           | Assessed Value                                       |              | Delinquency |           | Means of Financing Voter Approved Debt |
|           | Secured  | Unsecured    | Secured     | Unsecured | Unsecured Secured Total Tax Rate       |
|           | \$4,882,905,435                                      | \$94,514,375 |             |           |  |

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 104,507           | 255,597           | 85,627                     | 85,627                      |
| <b>Fund Balance Available</b>                 | <b>104,507</b>    | <b>255,597</b>    | <b>85,627</b>              | <b>85,627</b>               |
| 0100 PropTax - Current Secured                | 35,692            | 38,759            | 40,516                     | 40,516                      |
| 0110 PropTax - Current Unsecured              | 933               | 1,023             | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -39               | 42                | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 6                 | 9                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 1,421             | 1,424             | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 773               | 947               | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 20                | 16                | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>38,804</b>     | <b>42,221</b>     | <b>40,516</b>              | <b>40,516</b>               |
| 0400 Interest                                 | 641               | 802               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>641</b>        | <b>802</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 726               | 726               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>726</b>        | <b>726</b>        | <b>0</b>                   | <b>0</b>                    |
| 1200 Other - Government Agencies              | 632,165           | 574,866           | 1,350,391                  | 1,350,391                   |
| 1204 Misc Rev - Calif Proj                    | 30,692            | 120,960           | 210,642                    | 210,642                     |
| <b>Revenue Other Governmental Agencies</b>    | <b>662,857</b>    | <b>695,826</b>    | <b>1,561,033</b>           | <b>1,561,033</b>            |
| 1940 Miscellaneous Revenue                    | 76,347            | 87,055            | 111,386                    | 111,386                     |
| 1942 Miscellaneous - Reimbursements           | 393,664           | 454,589           | 560,362                    | 560,362                     |
| <b>Miscellaneous Revenues</b>                 | <b>470,012</b>    | <b>541,644</b>    | <b>671,748</b>             | <b>671,748</b>              |
| <b>Total Financing Sources</b>                | <b>1,277,547</b>  | <b>1,536,816</b>  | <b>2,358,924</b>           | <b>2,358,924</b>            |

(Summary of Financial Requirements)

| Sub-Obj.                                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials   | 155,477           | 227,368           | 225,381                    | 225,381                     |
| 3001 Temporary Employees                    | 330,411           | 370,668           | 363,215                    | 363,215                     |
| 3002 Overtime                               | 316               | 5,002             | 0                          | 0                           |
| 3004 Other Compensation                     | 870               | 5,541             | 0                          | 0                           |
| 3021 Employers Share of O.A.S.D.I.          | 30,199            | 37,364            | 36,881                     | 36,881                      |
| 3022 Medicare                               | 7,063             | 8,738             | 8,535                      | 8,535                       |
| 3040 Employers Health Insurance             | 33,458            | 62,901            | 76,066                     | 76,066                      |
| 3041 Employers Share of Unemployment Ins    | 12,949            | 15,351            | 28,621                     | 28,621                      |
| 3060 Workers' Comp Insurance                | 16,421            | 2,933             | 12,258                     | 12,258                      |
| <b>Salaries And Employee Benefits</b>       | <b>587,164</b>    | <b>735,867</b>    | <b>750,957</b>             | <b>750,957</b>              |
| 4040 Communication - Telephone              | 442               | 50                | 600                        | 600                         |
| 4103 Spec Dist Board of Directors Insurance | 2,313             | 3,445             | 6,000                      | 6,000                       |
| 4141 Maint - Office Equipment               | 0                 | 90                | 0                          | 0                           |
| 4143 Maint Service Contract                 | 414               | 1,347             | 2,000                      | 2,000                       |
| 4220 Memberships                            | 4,680             | 5,255             | 5,500                      | 5,500                       |
| 4240 Miscellaneous Expenses                 | 12,749            | 18,247            | 24,612                     | 24,612                      |
| 4260 Office Expenses                        | 9,027             | 7,982             | 8,455                      | 8,455                       |
| 4261 Postage                                | 2,245             | 3,472             | 8,147                      | 8,147                       |
| 4262 Software                               | 236               | 280               | 0                          | 0                           |
| 4263 Subscription/Newspaper/Journal         | 27                | 90                | 100                        | 100                         |
| 4300 Professional and Specialized Services  | 32,565            | 38,658            | 55,045                     | 55,045                      |
| 4304 Spec Dept Exp - Agency Adm Fees        | 158               | 135               | 326                        | 326                         |
| 4305 Prof Serv - Accounting                 | 18,963            | 32,344            | 33,126                     | 33,126                      |

**Tahoe RCD**

Fund# 642 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value  |              | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|-----------------|--------------|-------------|-----------|--|---------|----------------|
| Secured         | Unsecured    | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$4,882,905,435 | \$94,514,375 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                 | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4310 Contractual Service Program         | 31,570            | 21,057            | 7,440                      | 7,440                       |
| 4313 Prof & Spec Sev - Legal             | 1,650             | 2,175             | 2,650                      | 2,650                       |
| 4400 Publications and Legal Notices      | 242               | 0                 | 5,533                      | 5,533                       |
| 4420 Rent & Leases Equipment             | 4,038             | 879               | 6,600                      | 6,600                       |
| 4440 Rents & Leases - Bldg & Improv      | 0                 | 5,914             | 12,600                     | 12,600                      |
| 4462 Computer Equipment                  | 2,421             | 0                 | 0                          | 0                           |
| 4500 Special Departmental Expense        | 11,435            | 2,544             | 101,241                    | 101,241                     |
| 4501 Special Projects                    | 285,001           | 382,428           | 1,017,731                  | 1,017,731                   |
| 4503 Staff Development                   | 239               | 2,922             | 4,000                      | 4,000                       |
| 4600 Transportation and Travel           | 0                 | 123               | 1,500                      | 1,500                       |
| 4601 Transport & Travel-Volunteer        | 1,809             | 1,634             | 4,000                      | 4,000                       |
| 4602 Private Auto Mileage                | 1,085             | 2,588             | 5,588                      | 5,588                       |
| 4604 Aging - Private Mlg Volunteer       | 493               | 246               | 1,000                      | 1,000                       |
| <b>Services And Supplies</b>             | <b>423,800</b>    | <b>533,904</b>    | <b>1,313,794</b>           | <b>1,313,794</b>            |
| 6040 Fixed Assets - Equipment            | 6,603             | 6,948             | 6,435                      | 6,435                       |
| 6042 Fixed Assets - Equip - Computer Sys | 4,382             | 4,669             | 2,200                      | 2,200                       |
| <b>Fixed Assets</b>                      | <b>10,985</b>     | <b>11,618</b>     | <b>8,635</b>               | <b>8,635</b>                |
| 7300 Appropriation for Contingencies     | 0                 | 0                 | 285,538                    | 285,538                     |
| <b>Appropriation For Contingencies</b>   | <b>0</b>          | <b>0</b>          | <b>285,538</b>             | <b>285,538</b>              |
| 7400 To Reserve                          | 0                 | 100               | 0                          | 0                           |
| <b>Reserves - Budgetary Only</b>         | <b>0</b>          | <b>100</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Uses</b>              | <b>1,021,949</b>  | <b>1,281,488</b>  | <b>2,358,924</b>           | <b>2,358,924</b>            |

**Cameron Park CSD**

Fund# 601 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value  |              | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|-----------------|--------------|-------------|-----------|--|---------|----------------|
| Secured         | Unsecured    | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$1,524,074,312 | \$26,510,922 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 435,085           | 757,847           | 258,236                    | 258,236                     |
| 0002 From Reserves                            | 286,309           | 0                 | 10,500                     | 10,500                      |
| <b>Fund Balance Available</b>                 | <b>721,394</b>    | <b>757,847</b>    | <b>268,736</b>             | <b>268,736</b>              |
| 0100 PropTax - Current Secured                | 2,110,687         | 2,261,737         | 2,440,205                  | 2,440,205                   |
| 0110 PropTax - Current Unsecured              | 52,022            | 54,581            | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -2,180            | 2,443             | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 369               | 519               | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 79,523            | 75,985            | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 43,081            | 53,024            | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 1,638             | 1,356             | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>2,285,142</b>  | <b>2,449,646</b>  | <b>2,440,205</b>           | <b>2,440,205</b>            |
| 0400 Interest                                 | 17,010            | 14,582            | 13,250                     | 13,250                      |
| 0420 Rent - Land & Buildings                  | 11,091            | 6,739             | 4,245                      | 4,245                       |
| <b>Revenue From Use Of Money And Property</b> | <b>28,101</b>     | <b>21,321</b>     | <b>17,495</b>              | <b>17,495</b>               |
| 0820 State Homeowners Property Tax Relief     | 40,606            | 38,900            | 0                          | 0                           |
| 0880 State - Other                            | 0                 | 0                 | 35,674                     | 35,674                      |
| <b>Intergovernmental Revenue - State</b>      | <b>40,606</b>     | <b>38,900</b>     | <b>35,674</b>              | <b>35,674</b>               |
| 1100 Federal - Other                          | 0                 | 0                 | 5,400                      | 5,400                       |
| <b>Intergovernmental Revenue - Federal</b>    | <b>0</b>          | <b>0</b>          | <b>5,400</b>               | <b>5,400</b>                |
| 1200 Other - Government Agencies              | 758,405           | 672,163           | 780,333                    | 780,333                     |
| <b>Revenue Other Governmental Agencies</b>    | <b>758,405</b>    | <b>672,163</b>    | <b>780,333</b>             | <b>780,333</b>              |
| 1310 Special Assessments                      | 77,591            | 77,444            | 77,364                     | 77,364                      |
| 1400 Planning and Engineering Services        | 0                 | 36,200            | 14,500                     | 14,500                      |
| 1403 Development Fees                         | 0                 | 0                 | 480,000                    | 480,000                     |
| 1405 Quimby Fees                              | 0                 | 0                 | 14,000                     | 14,000                      |
| 1640 Mental Health Services                   | 0                 | 61                | 0                          | 0                           |
| 1720 Park and Recreation Services             | 240,836           | 239,337           | 290,300                    | 290,300                     |
| 1740 Charges for Services                     | 20,255            | 14,104            | 12,500                     | 12,500                      |
| 1755 Parks & Recreation                       | 35,291            | 32,110            | 0                          | 0                           |
| 1800 Inter-fund Revenue                       | 0                 | 0                 | 80,000                     | 80,000                      |
| <b>Charges For Services</b>                   | <b>373,972</b>    | <b>399,256</b>    | <b>968,664</b>             | <b>968,664</b>              |
| 1940 Miscellaneous Revenue                    | 11,226            | 67,652            | 144,795                    | 144,795                     |
| 1942 Miscellaneous - Reimbursements           | 0                 | 0                 | 475,000                    | 475,000                     |
| 1947 Insurance Refunds                        | 50,000            | 272,741           | 0                          | 0                           |
| <b>Miscellaneous Revenues</b>                 | <b>61,226</b>     | <b>340,393</b>    | <b>619,795</b>             | <b>619,795</b>              |
| 2020 Operating Transfers-In                   | 82,556            | 82,556            | 0                          | 0                           |
| <b>Other Financing Sources</b>                | <b>82,556</b>     | <b>82,556</b>     | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>4,351,403</b>  | <b>4,762,082</b>  | <b>5,136,302</b>           | <b>5,136,302</b>            |

(Summary of Financial Requirements)

| Sub-Obj.                                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials   | 2,159,848         | 2,302,265         | 2,824,815                  | 2,824,815                   |
| 3001 Temporary Employees                    | 125,804           | 114,306           | 117,000                    | 117,000                     |
| 3002 Overtime                               | 43                | 365               | 0                          | 0                           |
| 3004 Other Compensation                     | 0                 | 39,607            | 3,683                      | 3,683                       |
| 3020 Employers Share of Employee Retrmt Sys | 47,908            | 53,877            | 45,178                     | 45,178                      |
| 3021 Employers Share of O.A.S.D.I.          | 7,890             | 7,353             | 10,203                     | 10,203                      |

**Cameron Park CSD**

Fund# 601 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value  |              | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|-----------------|--------------|-------------|-----------|--|---------|----------------|
| Secured         | Unsecured    | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$1,524,074,312 | \$26,510,922 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3022 Medicare                                      | 8,119             | 7,664             | 5,277                      | 5,277                       |
| 3040 Employers Health Insurance                    | 79,602            | 72,087            | 77,746                     | 77,746                      |
| 3041 Employers Share of Unemployment Ins           | 200               | 5,244             | 10,091                     | 10,091                      |
| 3044 Vision Insurance                              | 2,603             | 2,156             | 1,739                      | 1,739                       |
| 3045 Retiree Health: Operating Engineer's Premiums | 22,713            | 33,077            | 47,790                     | 47,790                      |
| 3060 Workers' Comp Insurance                       | 4,105             | 9,189             | 9,032                      | 9,032                       |
| 3080 Flexible Benefits                             | 7,974             | 2,865             | 9,420                      | 9,420                       |
| 3081 Flexible Benefits                             | 0                 | 1,570             | 0                          | 0                           |
| <b>Salaries And Employee Benefits</b>              | <b>2,466,808</b>  | <b>2,651,625</b>  | <b>3,161,974</b>           | <b>3,161,974</b>            |
| 4000 Agriculture                                   | 33,141            | 34,577            | 39,400                     | 39,400                      |
| 4020 Clothing and Personal Supplies                | 2,668             | 1,289             | 2,550                      | 2,550                       |
| 4021 Fire Turnouts                                 | 4,294             | 3,924             | 0                          | 0                           |
| 4040 Communication - Telephone                     | 21,993            | 19,546            | 25,675                     | 25,675                      |
| 4042 Communication - Radio                         | 13,900            | 14,968            | 17,480                     | 17,480                      |
| 4060 Food  | 14,418            | 7,885             | 10,500                     | 10,500                      |
| 4080 Household Expenses                            | 9,228             | 7,292             | 9,050                      | 9,050                       |
| 4100 Insurance Premiums                            | 23,953            | 33,314            | 42,595                     | 42,595                      |
| 4120 Jury & Witness Expense                        | 9                 | 0                 | 0                          | 0                           |
| 4140 Maintenance - Equipment                       | 22,625            | 20,705            | 18,700                     | 18,700                      |
| 4141 Maint - Office Equipment                      | 2,044             | 0                 | 0                          | 0                           |
| 4142 Maint Telephone / Radios                      | 1,553             | 1,966             | 1,500                      | 1,500                       |
| 4160 Maint Veh - Contract Services                 | 3,599             | 3,169             | 44,000                     | 44,000                      |
| 4162 Maint Vehicles - Supplies                     | 22,900            | 15,628            | 50                         | 50                          |
| 4164 Maint Vehicles - Tires & Tubes                | 4,573             | 4,930             | 5,250                      | 5,250                       |
| 4180 Maintenance - Buidng & Imprvmnts              | 56,829            | 254,745           | 75,789                     | 75,789                      |
| 4186 Maintenance - Lake                            | 4,014             | 0                 | 0                          | 0                           |
| 4200 Medical, Dental & Lab Supplies                | 0                 | 0                 | 150                        | 150                         |
| 4220 Memberships                                   | 5,552             | 3,275             | 3,660                      | 3,660                       |
| 4240 Miscellaneous Expenses                        | 5,400             | 14,657            | 78,200                     | 78,200                      |
| 4260 Office Expenses                               | 10,786            | 9,288             | 9,000                      | 9,000                       |
| 4261 Postage                                       | 1,805             | 1,663             | 2,450                      | 2,450                       |
| 4263 Subscription/Newspaper/Journal                | 1,664             | 1,467             | 1,650                      | 1,650                       |
| 4300 Professional and Specialized Services         | 208,191           | 279,727           | 27,400                     | 27,400                      |
| 4304 Spec Dept Exp - Agency Adm Fees               | 3,083             | 2,646             | 3,942                      | 3,942                       |
| 4305 Prof Serv - Accounting                        | 8,914             | 6,437             | 4,250                      | 4,250                       |
| 4308 External Data Processing Services             | 1,557             | 1,479             | 2,594                      | 2,594                       |
| 4310 Contractual Service Program                   | 99,099            | 141,653           | 96,610                     | 96,610                      |
| 4313 Prof & Spec Sev - Legal                       | 405               | 37,725            | 15,000                     | 15,000                      |
| 4334 Fire Prevention                               | 10,672            | 10,652            | 7,500                      | 7,500                       |
| 4345 Special District Director Services            | 17,450            | 22,160            | 21,800                     | 21,800                      |
| 4400 Publications and Legal Notices                | 5,626             | 6,108             | 5,550                      | 5,550                       |
| 4420 Rent & Leases Equipment                       | 8,993             | 54,854            | 1,500                      | 1,500                       |
| 4440 Rents & Leases - Bldg & Improv                | 40,622            | 45,885            | 41,303                     | 41,303                      |
| 4460 Small Toos & Instruments                      | 4,189             | 1,251             | 2,550                      | 2,550                       |
| 4461 Minor Equipment                               | 7,565             | 3,734             | 1,050                      | 1,050                       |
| 4500 Special Departmental Expense                  | 40,600            | 26,772            | 38,400                     | 38,400                      |
| 4501 Special Projects                              | 67,978            | 51,999            | 40,350                     | 40,350                      |
| 4503 Staff Development                             | 9,145             | 2,730             | 3,700                      | 3,700                       |
| 4507 Fire and Safety Supplies                      | 5,385             | 1,350             | 8,000                      | 8,000                       |
| 4508 Spec Dept Exp - Snow Removal                  | 1,791             | 987               | 25,000                     | 25,000                      |

**Cameron Park CSD**

Fund# 601 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value  |              | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|-----------------|--------------|-------------|-----------|--|---------|----------------|
| Secured         | Unsecured    | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$1,524,074,312 | \$26,510,922 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                 | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4511 Election Outreach                   | 84                | 0                 | 20,000                     | 20,000                      |
| 4600 Transportation and Travel           | 1,105             | 449               | 1,350                      | 1,350                       |
| 4601 Transport & Travel-Volunteer        | 5,950             | 7,262             | 7,500                      | 7,500                       |
| 4602 Private Auto Mileage                | 26                | 215               | 650                        | 650                         |
| 4603 Court Interpreters Mileage          | 0                 | 346               | 0                          | 0                           |
| 4604 Aging - Private Mlg Volunteer       | 0                 | 337               | 0                          | 0                           |
| 4606 Fuel Purchase - Bulk                | 11,549            | 21,820            | 33,850                     | 33,850                      |
| 4620 Utilities                           | 44,081            | 53,791            | 63,900                     | 63,900                      |
| <b>Services And Supplies</b>             | <b>871,005</b>    | <b>1,236,654</b>  | <b>861,398</b>             | <b>861,398</b>              |
| 5060 Retirement of other Long-term Debt  | 57,329            | 58,287            | 58,739                     | 58,739                      |
| 5306 Central Duplicating                 | 2,498             | 3,216             | 1,650                      | 1,650                       |
| <b>Other Charges</b>                     | <b>59,827</b>     | <b>61,503</b>     | <b>60,389</b>              | <b>60,389</b>               |
| 6020 Fixed Assets - Bldgs & Improvements | 356,996           | 12,300            | 880,000                    | 880,000                     |
| 6040 Fixed Assets - Equipment            | 12,819            | 58,334            | 114,000                    | 114,000                     |
| <b>Fixed Assets</b>                      | <b>369,816</b>    | <b>70,634</b>     | <b>994,000</b>             | <b>994,000</b>              |
| 7300 Appropriation for Contingencies     | 0                 | 0                 | 58,541                     | 58,541                      |
| <b>Appropriation For Contingencies</b>   | <b>0</b>          | <b>0</b>          | <b>58,541</b>              | <b>58,541</b>               |
| <b>Total Financing Uses</b>              | <b>3,767,455</b>  | <b>4,020,416</b>  | <b>5,136,302</b>           | <b>5,136,302</b>            |

**Arroyo Vista CSD**

Fund# 602 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing |         | Voter Approved Debt |          |
|----------------|-----------|-------------|-----------|--------------------|---------|---------------------|----------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured          | Secured | Total               | Tax Rate |
| \$21,471,019   | \$152,704 |             |           |                    |         |                     |          |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 70,139            | 80,172            | 104,414                    | 104,414                     |
| <b>Fund Balance Available</b>                 | <b>70,139</b>     | <b>80,172</b>     | <b>104,414</b>             | <b>104,414</b>              |
| 0100 PropTax - Current Secured                | 6,810             | 7,607             | 7,607                      | 7,607                       |
| 0110 PropTax - Current Unsecured              | 160               | 182               | 182                        | 182                         |
| 0120 PropTax - Prior Secured                  | -7                | 6                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 1                 | 2                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 254               | 253               | 253                        | 253                         |
| 0150 Supplemental PropTax - Prior             | 132               | 169               | 169                        | 169                         |
| 0175 Direct Assessment                        | 8,263             | 7,778             | 7,933                      | 7,933                       |
| 0360 Penalties/Cost Delinquent Taxes          | 47                | 38                | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>15,660</b>     | <b>16,035</b>     | <b>16,144</b>              | <b>16,144</b>               |
| 0400 Interest                                 | 1,241             | 1,067             | 768                        | 768                         |
| <b>Revenue From Use Of Money And Property</b> | <b>1,241</b>      | <b>1,067</b>      | <b>768</b>                 | <b>768</b>                  |
| 0820 State Homeowners Property Tax Relief     | 128               | 128               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>128</b>        | <b>128</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>87,168</b>     | <b>97,402</b>     | <b>121,326</b>             | <b>121,326</b>              |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4040 Communication - Telephone             | 0                 | 0                 | 450                        | 450                         |
| 4100 Insurance Premiums                    | 2,399             | 3,125             | 6,562                      | 6,562                       |
| 4141 Maint - Office Equipment              | 0                 | 0                 | 150                        | 150                         |
| 4180 Maintenance - Bldg & Imprvmnts        | 0                 | 0                 | 1,000                      | 1,000                       |
| 4183 Maintenance - Grounds                 | 1,170             | 1,440             | 4,000                      | 4,000                       |
| 4220 Memberships                           | 280               | 285               | 400                        | 400                         |
| 4260 Office Expenses                       | 1,500             | 370               | 1,500                      | 1,500                       |
| 4261 Postage                               | 0                 | 0                 | 300                        | 300                         |
| 4300 Professional and Specialized Services | 0                 | 0                 | 1,500                      | 1,500                       |
| 4304 Spec Dept Exp - Agency Adm Fees       | 18                | 27                | 30                         | 30                          |
| 4305 Prof Serv - Accounting                | 0                 | 1,400             | 1,400                      | 1,400                       |
| 4400 Publications and Legal Notices        | 0                 | 0                 | 100                        | 100                         |
| 4462 Computer Equipment                    | 0                 | 0                 | 1,000                      | 1,000                       |
| 4564 Spec Dept Exp - Herbicide             | 1,600             | 1,600             | 2,000                      | 2,000                       |
| 4565 Spec Dept Exp - Chip Seal             | 0                 | 0                 | 45,000                     | 45,000                      |
| 4567 Spec Dept Exp - AB Rock               | 0                 | 0                 | 2,000                      | 2,000                       |
| 4569 Spec Dept Exp - Culverts              | 0                 | 0                 | 600                        | 600                         |
| 4571 Spec Dept Exp - Signs                 | 29                | 0                 | 500                        | 500                         |
| 4600 Transportation and Travel             | 0                 | 0                 | 1,000                      | 1,000                       |
| 4602 Private Auto Mileage                  | 0                 | 0                 | 600                        | 600                         |
| <b>Services And Supplies</b>               | <b>6,996</b>      | <b>8,246</b>      | <b>70,092</b>              | <b>70,092</b>               |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 51,234                     | 51,234                      |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>51,234</b>              | <b>51,234</b>               |
| <b>Total Financing Uses</b>                | <b>6,996</b>      | <b>8,246</b>      | <b>121,326</b>             | <b>121,326</b>              |



**Knolls Property Own.CSD**

Fund# 603 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$7,049,226    | \$108,305 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 14,705            | 5,376             | 1,735                      | 17,355                      |
| <b>Fund Balance Available</b>                 | <b>14,705</b>     | <b>5,376</b>      | <b>1,735</b>               | <b>17,355</b>               |
| 0100 PropTax - Current Secured                | 2,949             | 3,194             | 3,572                      | 3,572                       |
| 0110 PropTax - Current Unsecured              | 69                | 76                | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -3                | 3                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 1                 | 1                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 109               | 105               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 57                | 73                | 0                          | 0                           |
| 0175 Direct Assessment                        | 8,650             | 8,050             | 8,700                      | 8,700                       |
| 0360 Penalties/Cost Delinquent Taxes          | 45                | 1                 | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>11,877</b>     | <b>11,502</b>     | <b>12,272</b>              | <b>12,272</b>               |
| 0400 Interest                                 | 259               | 114               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>259</b>        | <b>114</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 54                | 54                | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>54</b>         | <b>54</b>         | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>26,895</b>     | <b>17,046</b>     | <b>14,007</b>              | <b>29,627</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                               | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4140 Maintenance - Equipment           | 251               | 0                 | 500                        | 500                         |
| 4183 Maintenance - Grounds             | 142               | 0                 | 0                          | 0                           |
| 4240 Miscellaneous Expenses            | 0                 | 0                 | 500                        | 500                         |
| 4303 Maintenance Roads                 | 19,866            | 0                 | 20,000                     | 20,000                      |
| 4305 Prof Serv - Accounting            | 1,260             | 0                 | 0                          | 0                           |
| <b>Services And Supplies</b>           | <b>21,519</b>     | <b>0</b>          | <b>21,000</b>              | <b>21,000</b>               |
| 7300 Appropriation for Contingencies   | 0                 | 0                 | 8,627                      | 8,627                       |
| <b>Appropriation For Contingencies</b> | <b>0</b>          | <b>0</b>          | <b>8,627</b>               | <b>8,627</b>                |
| <b>Total Financing Uses</b>            | <b>21,519</b>     | <b>0</b>          | <b>29,627</b>              | <b>29,627</b>               |

**West El Largo CSD**

Fund# 604 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$2,958,230    | \$46,925  |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 9,681             | 9,003             | 4,088                      | 4,088                       |
| 0002 From Reserves                            | 0                 | 0                 | 526                        | 526                         |
| <b>Fund Balance Available</b>                 | <b>9,681</b>      | <b>9,003</b>      | <b>4,614</b>               | <b>4,614</b>                |
| 0100 PropTax - Current Secured                | 1,401             | 1,440             | 1,350                      | 1,350                       |
| 0110 PropTax - Current Unsecured              | 32                | 33                | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -1                | 1                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 0                 | 0                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 50                | 46                | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 27                | 33                | 0                          | 0                           |
| 0175 Direct Assessment                        | 1,650             | 1,600             | 1,600                      | 1,600                       |
| 0360 Penalties/Cost Delinquent Taxes          | 9                 | 1                 | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>3,167</b>      | <b>3,154</b>      | <b>2,950</b>               | <b>2,950</b>                |
| 0400 Interest                                 | 133               | 60                | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>133</b>        | <b>60</b>         | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 26                | 24                | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>26</b>         | <b>24</b>         | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>13,006</b>     | <b>12,241</b>     | <b>7,564</b>               | <b>7,564</b>                |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                    | 0                 | 0                 | 1,100                      | 1,100                       |
| 4240 Miscellaneous Expenses                | 0                 | 0                 | 100                        | 100                         |
| 4300 Professional and Specialized Services | 0                 | 37                | 100                        | 100                         |
| 4303 Maintenance Roads                     | 4,000             | 5,975             | 5,753                      | 5,753                       |
| 4304 Spec Dept Exp - Agency Adm Fees       | 3                 | 15                | 11                         | 11                          |
| 4305 Prof Serv - Accounting                | 0                 | 1,600             | 0                          | 0                           |
| 4313 Prof & Spec Sev - Legal               | 0                 | 0                 | 100                        | 100                         |
| 4500 Special Departmental Expense          | 0                 | 0                 | 400                        | 400                         |
| <b>Services And Supplies</b>               | <b>4,003</b>      | <b>7,628</b>      | <b>7,564</b>               | <b>7,564</b>                |
| 7400 To Reserve                            | 0                 | 526               | 0                          | 0                           |
| <b>Reserves - Budgetary Only</b>           | <b>0</b>          | <b>526</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Uses</b>                | <b>4,003</b>      | <b>8,154</b>      | <b>7,564</b>               | <b>7,564</b>                |

**Marble Mountain CSD**

Fund# 605 Assessed Valuation and Debt Service Tax Rate Summary

|   |   | Assessed Value    |                   | Delinquency                |                             | Means of Financing |         | Voter Approved Debt |  |
|---|---|-------------------|-------------------|----------------------------|-----------------------------|--------------------|---------|---------------------|--|
|   |   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured          | Secured | Total Tax Rate      |  |
|   |   | \$27,584,719      | \$18,000          |                            |                             |                    |         |                     |  |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |   |                   |                   |                            |                             |                    |         |                     |  |
| Sub-Obj.  |   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                    |         |                     |  |
| 0001  | Fund Balance                                  | 88,753            | 101,225           | 98,760                     | 98,760                      |                    |         |                     |  |
|   | <b>Fund Balance Available</b>                 | <b>88,753</b>     | <b>101,225</b>    | <b>98,760</b>              | <b>98,760</b>               |                    |         |                     |  |
| 0100  | PropTax - Current Secured                     | 10,275            | 11,121            | 12,588                     | 12,588                      |                    |         |                     |  |
| 0110  | PropTax - Current Unsecured                   | 253               | 266               | 300                        | 300                         |                    |         |                     |  |
| 0120  | PropTax - Prior Secured                       | -11               | 12                | 15                         | 15                          |                    |         |                     |  |
| 0130  | PropTax - Prior Unsecured                     | 2                 | 2                 | 5                          | 5                           |                    |         |                     |  |
| 0140  | Supplemental PropTax - Current                | 384               | 371               | 400                        | 400                         |                    |         |                     |  |
| 0150  | Supplemental PropTax - Prior                  | 210               | 256               | 260                        | 260                         |                    |         |                     |  |
| 0175  | Direct Assessment                             | 7,400             | 8,350             | 8,500                      | 8,500                       |                    |         |                     |  |
| 0360  | Penalties/Cost Delinquent Taxes               | 323               | 4                 | 5                          | 5                           |                    |         |                     |  |
|   | <b>Taxes</b>                                  | <b>18,836</b>     | <b>20,383</b>     | <b>22,073</b>              | <b>22,073</b>               |                    |         |                     |  |
| 0400  | Interest                                      | 1,834             | 1,529             | 2,000                      | 2,000                       |                    |         |                     |  |
|   | <b>Revenue From Use Of Money And Property</b> | <b>1,834</b>      | <b>1,529</b>      | <b>2,000</b>               | <b>2,000</b>                |                    |         |                     |  |
| 0820  | State Homeowners Property Tax Relief          | 198               | 192               | 184                        | 184                         |                    |         |                     |  |
|   | <b>Intergovernmental Revenue - State</b>      | <b>198</b>        | <b>192</b>        | <b>184</b>                 | <b>184</b>                  |                    |         |                     |  |
| 1940  | Miscellaneous Revenue                         | 0                 | 100               | 0                          | 0                           |                    |         |                     |  |
|   | <b>Miscellaneous Revenues</b>                 | <b>0</b>          | <b>100</b>        | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
|   | <b>Total Financing Sources</b>                | <b>109,621</b>    | <b>123,428</b>    | <b>123,017</b>             | <b>123,017</b>              |                    |         |                     |  |

(Summary of Financial Requirements)

| Sub-Obj. |  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|----------|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100     | Insurance Premiums                     | 4,949             | 5,932             | 0                          | 0                           |
| 4140     | Maintenance - Equipment                | 0                 | 0                 | 500                        | 500                         |
| 4183     | Maintenance - Grounds                  | 0                 | 0                 | 500                        | 500                         |
| 4191     | Maintenance: Roads                     | 0                 | 1,300             | 500                        | 500                         |
| 4240     | Miscellaneous Expenses                 | 0                 | 0                 | 500                        | 500                         |
| 4260     | Office Expenses                        | 0                 | 0                 | 200                        | 200                         |
| 4261     | Postage                                | 0                 | 0                 | 60                         | 60                          |
| 4300     | Professional and Specialized Services  | 0                 | 0                 | 4,000                      | 4,000                       |
| 4303     | Maintenance Roads                      | 3,426             | 6,127             | 40,000                     | 40,000                      |
| 4304     | Spec Dept Exp - Agency Adm Fees        | 21                | 31                | 307                        | 307                         |
| 4305     | Prof Serv - Accounting                 | 0                 | 3,600             | 4,000                      | 4,000                       |
| 4313     | Prof & Spec Sev - Legal                | 0                 | 0                 | 4,000                      | 4,000                       |
| 4400     | Publications and Legal Notices         | 0                 | 37                | 250                        | 250                         |
| 4420     | Rent & Leases Equipment                | 0                 | 0                 | 4,000                      | 4,000                       |
| 4500     | Special Departmental Expense           | 0                 | 147               | 0                          | 0                           |
| 4565     | Spec Dept Exp - Chip Seal              | 0                 | 0                 | 10,000                     | 10,000                      |
| 4566     | Spec Dept Exp - Plant Mix              | 0                 | 0                 | 15,000                     | 15,000                      |
| 4567     | Spec Dept Exp - AB Rock                | 0                 | 0                 | 5,000                      | 5,000                       |
| 4570     | Spec Dept Exp - Emulsion               | 0                 | 0                 | 2,000                      | 2,000                       |
| 4571     | Spec Dept Exp - Signs                  | 0                 | 640               | 250                        | 250                         |
|          | <b>Services And Supplies</b>           | <b>8,396</b>      | <b>17,814</b>     | <b>91,067</b>              | <b>91,067</b>               |
| 6000     | Fixed Assets - Land                    | 0                 | 0                 | 6,000                      | 6,000                       |
|          | <b>Fixed Assets</b>                    | <b>0</b>          | <b>0</b>          | <b>6,000</b>               | <b>6,000</b>                |
| 7300     | Appropriation for Contingencies        | 0                 | 0                 | 10,000                     | 10,000                      |
|          | <b>Appropriation For Contingencies</b> | <b>0</b>          | <b>0</b>          | <b>10,000</b>              | <b>10,000</b>               |
| 7400     | To Reserve                             | 0                 | 11,380            | 15,950                     | 15,950                      |

**Marble Mountain CSD**

Fund# 605 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$27,584,719   | \$18,000  |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                         | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|----------------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| <b>Reserves - Budgetary Only</b> | <b>0</b>          | <b>11,380</b>     | <b>15,950</b>              | <b>15,950</b>               |
| <b>Total Financing Uses</b>      | <b>8,396</b>      | <b>29,194</b>     | <b>123,017</b>             | <b>123,017</b>              |

**Grassy Run CSD**

Fund# 607 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$25,051,095   | \$117,494 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 62,581            | 77,038            | 10,000                     | 10,000                      |
| <b>Fund Balance Available</b>                 | <b>62,581</b>     | <b>77,038</b>     | <b>10,000</b>              | <b>10,000</b>               |
| 0100 PropTax - Current Secured                | 12,261            | 13,364            | 0                          | 0                           |
| 0110 PropTax - Current Unsecured              | 305               | 322               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -13               | 14                | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 2                 | 3                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 460               | 448               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 253               | 307               | 0                          | 0                           |
| 0175 Direct Assessment                        | 0                 | 57,800            | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 6                 | 5                 | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>13,275</b>     | <b>72,262</b>     | <b>0</b>                   | <b>0</b>                    |
| 0400 Interest                                 | 948               | 1,085             | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>948</b>        | <b>1,085</b>      | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 234               | 228               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>234</b>        | <b>228</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>77,038</b>     | <b>150,614</b>    | <b>10,000</b>              | <b>10,000</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                     | 0                 | 0                 | 8,000                      | 8,000                       |
| 4103 Spec Dist Board of Directors Insurance | 0                 | 13,779            | 2,000                      | 2,000                       |
| <b>Services And Supplies</b>                | <b>0</b>          | <b>13,779</b>     | <b>10,000</b>              | <b>10,000</b>               |
| <b>Total Financing Uses</b>                 | <b>0</b>          | <b>13,779</b>     | <b>10,000</b>              | <b>10,000</b>               |

**Rising Hill CSD**

Fund# 609 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$19,089,062   | \$60,193  |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 46,229            | 14,347            | 12,450                     | 12,450                      |
| <b>Fund Balance Available</b>                 | <b>46,229</b>     | <b>14,347</b>     | <b>12,450</b>              | <b>12,450</b>               |
| 0100 PropTax - Current Secured                | 6,556             | 7,170             | 0                          | 0                           |
| 0110 PropTax - Current Unsecured              | 161               | 171               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -7                | 8                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 1                 | 2                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 244               | 238               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 134               | 162               | 0                          | 0                           |
| 0175 Direct Assessment                        | 5,775             | 5,650             | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 16                | 30                | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>12,880</b>     | <b>13,431</b>     | <b>0</b>                   | <b>0</b>                    |
| 0400 Interest                                 | 278               | 215               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>278</b>        | <b>215</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 124               | 122               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>124</b>        | <b>122</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>59,511</b>     | <b>28,115</b>     | <b>12,450</b>              | <b>12,450</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                    | 0                 | 0                 | 1,500                      | 1,500                       |
| 4183 Maintenance - Grounds                 | 0                 | 0                 | 1,100                      | 1,100                       |
| 4191 Maintenance: Roads                    | 0                 | 0                 | 5,000                      | 5,000                       |
| 4260 Office Expenses                       | 0                 | 0                 | 250                        | 250                         |
| 4261 Postage                               | 0                 | 0                 | 100                        | 100                         |
| 4300 Professional and Specialized Services | 0                 | 0                 | 2,000                      | 2,000                       |
| 4303 Maintenance Roads                     | 43,750            | 0                 | 0                          | 0                           |
| 4304 Spec Dept Exp - Agency Adm Fees       | 0                 | 23                | 0                          | 0                           |
| 4305 Prof Serv - Accounting                | 1,400             | 0                 | 2,500                      | 2,500                       |
| 4500 Special Departmental Expense          | 14                | 0                 | 0                          | 0                           |
| <b>Services And Supplies</b>               | <b>45,164</b>     | <b>23</b>         | <b>12,450</b>              | <b>12,450</b>               |
| <b>Total Financing Uses</b>                | <b>45,164</b>     | <b>23</b>         | <b>12,450</b>              | <b>12,450</b>               |

**Cosumnes River CSD**

Fund# 610 Assessed Valuation and Debt Service Tax Rate Summary

|  | Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|--|----------------|-----------|-------------|-----------|--|---------|----------------|
|  | Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
|  | \$24,618,735   | \$29,213  |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 13,464            | 2,903             | 20,874                     | 20,874                      |
| <b>Fund Balance Available</b>                 | <b>13,464</b>     | <b>2,903</b>      | <b>20,874</b>              | <b>20,874</b>               |
| 0100 PropTax - Current Secured                | 5,749             | 6,039             | 4,736                      | 4,736                       |
| 0110 PropTax - Current Unsecured              | 138               | 141               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -6                | 6                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 1                 | 1                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 208               | 196               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 115               | 138               | 0                          | 0                           |
| 0175 Direct Assessment                        | 28,593            | 28,968            | 28,650                     | 28,650                      |
| 0360 Penalties/Cost Delinquent Taxes          | 362               | 218               | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>35,160</b>     | <b>35,707</b>     | <b>33,386</b>              | <b>33,386</b>               |
| 0400 Interest                                 | 127               | 100               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>127</b>        | <b>100</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 106               | 100               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>106</b>        | <b>100</b>        | <b>0</b>                   | <b>0</b>                    |
| 1940 Miscellaneous Revenue                    | 150               | 50                | 0                          | 0                           |
| <b>Miscellaneous Revenues</b>                 | <b>150</b>        | <b>50</b>         | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>49,007</b>     | <b>38,860</b>     | <b>54,260</b>              | <b>54,260</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                    | 4,300             | -176              | 3,025                      | 3,025                       |
| 4180 Maintenance - Bldg & Imprvmnts        | 0                 | 54                | 0                          | 0                           |
| 4183 Maintenance - Grounds                 | 74                | 0                 | 0                          | 0                           |
| 4185 Maintenance - Park                    | 256               | 0                 | 0                          | 0                           |
| 4186 Maintenance - Lake                    | 0                 | 0                 | 300                        | 300                         |
| 4191 Maintenance: Roads                    | 0                 | 27                | 0                          | 0                           |
| 4220 Memberships                           | 0                 | 285               | 0                          | 0                           |
| 4260 Office Expenses                       | 148               | 157               | 200                        | 200                         |
| 4261 Postage                               | 121               | 0                 | 150                        | 150                         |
| 4300 Professional and Specialized Services | 1,635             | 23,511            | 0                          | 0                           |
| 4303 Maintenance Roads                     | 39,365            | 0                 | 45,260                     | 45,260                      |
| 4304 Spec Dept Exp - Agency Adm Fees       | 36                | 27                | 100                        | 100                         |
| 4420 Rent & Leases Equipment               | 137               | 277               | 0                          | 0                           |
| 4500 Special Departmental Expense          | 0                 | 61                | 225                        | 225                         |
| 4503 Staff Development                     | 30                | 0                 | 0                          | 0                           |
| 4567 Spec Dept Exp - AB Rock               | 0                 | 2,082             | 0                          | 0                           |
| <b>Services And Supplies</b>               | <b>46,104</b>     | <b>26,305</b>     | <b>49,260</b>              | <b>49,260</b>               |
| 7400 To Reserve                            | 0                 | 20,532            | 5,000                      | 5,000                       |
| <b>Reserves - Budgetary Only</b>           | <b>0</b>          | <b>20,532</b>     | <b>5,000</b>               | <b>5,000</b>                |
| <b>Total Financing Uses</b>                | <b>46,104</b>     | <b>46,837</b>     | <b>54,260</b>              | <b>54,260</b>               |

**Golden West CSD**

Fund# 611 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$90,981,003   | \$566,937 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 133,376           | 11,815            | 79,003                     | 79,003                      |
| <b>Fund Balance Available</b>                 | <b>133,376</b>    | <b>11,815</b>     | <b>79,003</b>              | <b>79,003</b>               |
| 0100 PropTax - Current Secured                | 37,239            | 40,209            | 38,000                     | 38,000                      |
| 0110 PropTax - Current Unsecured              | 889               | 963               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -37               | 35                | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 6                 | 9                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 1,391             | 1,341             | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 733               | 928               | 0                          | 0                           |
| 0175 Direct Assessment                        | 55,004            | 54,941            | 53,360                     | 53,360                      |
| 0360 Penalties/Cost Delinquent Taxes          | 629               | 177               | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>95,853</b>     | <b>98,604</b>     | <b>91,360</b>              | <b>91,360</b>               |
| 0400 Interest                                 | 2,016             | 290               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>2,016</b>      | <b>290</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 712               | 686               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>712</b>        | <b>686</b>        | <b>0</b>                   | <b>0</b>                    |
| 1940 Miscellaneous Revenue                    | 0                 | 50                | 0                          | 0                           |
| <b>Miscellaneous Revenues</b>                 | <b>0</b>          | <b>50</b>         | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>231,957</b>    | <b>111,444</b>    | <b>170,363</b>             | <b>170,363</b>              |

(Summary of Financial Requirements)

| Sub-Obj.                              | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---------------------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| 3060 Workers' Comp Insurance          | 245               | -6                | 0                          | 0                           |
| <b>Salaries And Employee Benefits</b> | <b>245</b>        | <b>-6</b>         | <b>0</b>                   | <b>0</b>                    |
| 4100 Insurance Premiums               | 996               | 1,508             | 2,200                      | 2,200                       |
| 4191 Maintenance: Roads               | 293               | 0                 | 12,000                     | 12,000                      |
| 4220 Memberships                      | 366               | 285               | 0                          | 0                           |
| 4260 Office Expenses                  | 591               | 288               | 1,000                      | 1,000                       |
| 4261 Postage                          | 36                | 0                 | 0                          | 0                           |
| 4303 Maintenance Roads                | 216,565           | 24,443            | 146,163                    | 146,163                     |
| 4304 Spec Dept Exp - Agency Adm Fees  | 459               | 386               | 4,500                      | 4,500                       |
| 4305 Prof Serv - Accounting           | 0                 | 1,600             | 0                          | 0                           |
| 4313 Prof & Spec Sev - Legal          | 0                 | 0                 | 1,000                      | 1,000                       |
| 4400 Publications and Legal Notices   | 304               | 0                 | 0                          | 0                           |
| 4500 Special Departmental Expense     | 0                 | 1,660             | 0                          | 0                           |
| 4503 Staff Development                | 119               | 0                 | 0                          | 0                           |
| 4564 Spec Dept Exp - Herbicide        | 0                 | 0                 | 3,000                      | 3,000                       |
| 4571 Spec Dept Exp - Signs            | 170               | 0                 | 500                        | 500                         |
| <b>Services And Supplies</b>          | <b>219,898</b>    | <b>30,171</b>     | <b>170,363</b>             | <b>170,363</b>              |
| <b>Total Financing Uses</b>           | <b>220,143</b>    | <b>30,166</b>     | <b>170,363</b>             | <b>170,363</b>              |



**Showcase Ranches CSD**

Fund# 612 Assessed Valuation and Debt Service Tax Rate Summary

|  | Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         | Total Tax Rate |
|--|----------------|-----------|-------------|-----------|--|---------|----------------|
|  | Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured |                |
|  | \$25,199,590   | \$39,725  |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | -2,902            | 1,841             | 8,824                      | 8,824                       |
| <b>Fund Balance Available</b>                 | <b>-2,902</b>     | <b>1,841</b>      | <b>8,824</b>               | <b>8,824</b>                |
| 0100 PropTax - Current Secured                | 8,040             | 8,429             | 8,455                      | 8,455                       |
| 0110 PropTax - Current Unsecured              | 198               | 197               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -9                | 10                | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 1                 | 2                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 292               | 275               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 165               | 195               | 0                          | 0                           |
| 0175 Direct Assessment                        | 17,075            | 17,700            | 17,750                     | 17,750                      |
| 0360 Penalties/Cost Delinquent Taxes          | 55                | 184               | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>25,818</b>     | <b>26,991</b>     | <b>26,205</b>              | <b>26,205</b>               |
| 0400 Interest                                 | 38                | 48                | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>38</b>         | <b>48</b>         | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 152               | 142               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>152</b>        | <b>142</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>23,105</b>     | <b>29,022</b>     | <b>35,029</b>              | <b>35,029</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3060 Workers' Comp Insurance               | 913               | 166               | 640                        | 640                         |
| <b>Salaries And Employee Benefits</b>      | <b>913</b>        | <b>166</b>        | <b>640</b>                 | <b>640</b>                  |
| 4100 Insurance Premiums                    | 1,303             | 1,597             | 1,656                      | 1,656                       |
| 4140 Maintenance - Equipment               | 0                 | 0                 | 1,000                      | 1,000                       |
| 4188 Maintenance - Dam                     | 614               | 1,228             | 1,000                      | 1,000                       |
| 4220 Memberships                           | 280               | 285               | 290                        | 290                         |
| 4260 Office Expenses                       | 129               | 68                | 200                        | 200                         |
| 4261 Postage                               | 9                 | 0                 | 100                        | 100                         |
| 4300 Professional and Specialized Services | 1,152             | 300               | 100                        | 100                         |
| 4303 Maintenance Roads                     | 10,344            | 20,041            | 1,000                      | 1,000                       |
| 4304 Spec Dept Exp - Agency Adm Fees       | 0                 | 20                | 30                         | 30                          |
| 4400 Publications and Legal Notices        | 0                 | 37                | 0                          | 0                           |
| 4420 Rent & Leases Equipment               | 0                 | 0                 | 1,974                      | 1,974                       |
| 4503 Staff Development                     | 10                | 0                 | 50                         | 50                          |
| 4567 Spec Dept Exp - AB Rock               | 0                 | 0                 | 10,000                     | 10,000                      |
| 4568 Spec Dept Exp - Crack Filler          | 81                | 2,628             | 1,500                      | 1,500                       |
| 4571 Spec Dept Exp - Signs                 | 329               | 0                 | 400                        | 400                         |
| 4602 Private Auto Mileage                  | 101               | 142               | 100                        | 100                         |
| <b>Services And Supplies</b>               | <b>14,351</b>     | <b>26,346</b>     | <b>19,400</b>              | <b>19,400</b>               |
| 5060 Retirement of other Long-term Debt    | 5,578             | 2,859             | 0                          | 0                           |
| 5100 Interest on Other Long-term Debt      | 422               | 143               | 0                          | 0                           |
| <b>Other Charges</b>                       | <b>6,000</b>      | <b>3,002</b>      | <b>0</b>                   | <b>0</b>                    |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 9,988                      | 9,988                       |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>9,988</b>               | <b>9,988</b>                |
| 7400 To Reserve                            | 0                 | 7,588             | 5,000                      | 5,000                       |
| <b>Reserves - Budgetary Only</b>           | <b>0</b>          | <b>7,588</b>      | <b>5,000</b>               | <b>5,000</b>                |
| <b>Total Financing Uses</b>                | <b>21,264</b>     | <b>37,103</b>     | <b>35,028</b>              | <b>35,028</b>               |

**Mortara Circle CSD**

Fund# 613 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$8,475,368    | \$9,500   |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 2,922             | 12,222            | 24,316                     | 24,316                      |
| <b>Fund Balance Available</b>                 | <b>2,922</b>      | <b>12,222</b>     | <b>24,316</b>              | <b>24,316</b>               |
| 0100 PropTax - Current Secured                | 2,605             | 2,725             | 9,621                      | 9,621                       |
| 0110 PropTax - Current Unsecured              | 61                | 64                | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -3                | 3                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 0                 | 1                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 95                | 89                | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 50                | 64                | 0                          | 0                           |
| 0175 Direct Assessment                        | 7,450             | 8,825             | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 1                 | 609               | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>10,260</b>     | <b>12,379</b>     | <b>9,621</b>               | <b>9,621</b>                |
| 0400 Interest                                 | 82                | 183               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>82</b>         | <b>183</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 48                | 46                | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>48</b>         | <b>46</b>         | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>13,313</b>     | <b>24,830</b>     | <b>33,938</b>              | <b>33,938</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials  | 0                 | 450               | 600                        | 600                         |
| <b>Salaries And Employee Benefits</b>      | <b>0</b>          | <b>450</b>        | <b>600</b>                 | <b>600</b>                  |
| 4240 Miscellaneous Expenses                | 0                 | 0                 | 100                        | 100                         |
| 4260 Office Expenses                       | 11                | 11                | 100                        | 100                         |
| 4261 Postage                               | 0                 | 15                | 0                          | 0                           |
| 4300 Professional and Specialized Services | 1,080             | 0                 | 0                          | 0                           |
| 4303 Maintenance Roads                     | 0                 | 0                 | 32,638                     | 32,638                      |
| 4400 Publications and Legal Notices        | 0                 | 37                | 0                          | 0                           |
| <b>Services And Supplies</b>               | <b>1,091</b>      | <b>63</b>         | <b>32,838</b>              | <b>32,838</b>               |
| <b>Total Financing Uses</b>                | <b>1,091</b>      | <b>513</b>        | <b>33,438</b>              | <b>33,438</b>               |

**Nashville Trails CSD**

Fund# 614 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$12,943,760   | \$64,555  |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 23,048            | 35,102            | 7,240                      | 7,240                       |
| 0002 From Reserves                            | 0                 | 0                 | 820                        | 820                         |
| <b>Fund Balance Available</b>                 | <b>23,048</b>     | <b>35,102</b>     | <b>8,060</b>               | <b>8,060</b>                |
| 0175 Direct Assessment                        | 11,550            | 11,650            | 12,000                     | 12,000                      |
| 0360 Penalties/Cost Delinquent Taxes          | 112               | 18                | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>11,662</b>     | <b>11,668</b>     | <b>12,000</b>              | <b>12,000</b>               |
| 0400 Interest                                 | 393               | 215               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>393</b>        | <b>215</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>35,102</b>     | <b>46,984</b>     | <b>20,060</b>              | <b>20,060</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                             | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--------------------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| 4260 Office Expenses                 | 0                 | 37                | 50                         | 50                          |
| 4303 Maintenance Roads               | 0                 | 39,684            | 19,971                     | 19,971                      |
| 4304 Spec Dept Exp - Agency Adm Fees | 0                 | 24                | 39                         | 39                          |
| <b>Services And Supplies</b>         | <b>0</b>          | <b>39,745</b>     | <b>20,060</b>              | <b>20,060</b>               |
| <b>Total Financing Uses</b>          | <b>0</b>          | <b>39,745</b>     | <b>20,060</b>              | <b>20,060</b>               |

**Greenstone Country CSD**

Fund# 615 Assessed Valuation and Debt Service Tax Rate Summary

|   | Assessed Value    |                   | Delinquency                |                             | Means of Financing Voter Approved Debt |         |                |
|---|-------------------|-------------------|----------------------------|-----------------------------|--|---------|----------------|
|   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured                              | Secured | Total Tax Rate |
|   | \$146,331,163     | \$598,967         |                            |                             |  |         |                |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                   |                   |                            |                             |  |         |                |
| Sub-Obj.  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |  |         |                |
| 0001 Fund Balance   | 38,668            | 103,236           | 68,593                     | 68,593                      |  |         |                |
| <b>Fund Balance Available</b>   | <b>38,668</b>     | <b>103,236</b>    | <b>68,593</b>              | <b>68,593</b>               |  |         |                |
| 0100 PropTax - Current Secured  | 108,229           | 117,208           | 86,000                     | 86,000                      |  |         |                |
| 0110 PropTax - Current Unsecured  | 2,635             | 2,840             | 2,100                      | 2,100                       |  |         |                |
| 0120 PropTax - Prior Secured  | -110              | 106               | 0                          | 0                           |  |         |                |
| 0130 PropTax - Prior Unsecured  | 15                | 27                | 0                          | 0                           |  |         |                |
| 0140 Supplemental PropTax - Current   | 4,099             | 3,954             | 2,500                      | 2,500                       |  |         |                |
| 0150 Supplemental PropTax - Prior   | 2,176             | 2,733             | 2,500                      | 2,500                       |  |         |                |
| 0175 Direct Assessment  | 31,671            | 32,021            | 32,000                     | 32,000                      |  |         |                |
| 0360 Penalties/Cost Delinquent Taxes  | 349               | 134               | 0                          | 0                           |  |         |                |
| <b>Taxes</b>  | <b>149,064</b>    | <b>159,023</b>    | <b>125,100</b>             | <b>125,100</b>              |  |         |                |
| 0400 Interest   | 3,067             | 2,971             | 2,000                      | 2,000                       |  |         |                |
| 0420 Rent - Land & Buildings  | 155               | 0                 | 0                          | 0                           |  |         |                |
| <b>Revenue From Use Of Money And Property</b>   | <b>3,221</b>      | <b>2,971</b>      | <b>2,000</b>               | <b>2,000</b>                |  |         |                |
| 0820 State Homeowners Property Tax Relief   | 2,092             | 2,024             | 1,300                      | 1,300                       |  |         |                |
| <b>Intergovernmental Revenue - State</b>  | <b>2,092</b>      | <b>2,024</b>      | <b>1,300</b>               | <b>1,300</b>                |  |         |                |
| 1400 Planning and Engineering Services  | 8,250             | 5,900             | 8,000                      | 8,000                       |  |         |                |
| <b>Charges For Services</b>   | <b>8,250</b>      | <b>5,900</b>      | <b>8,000</b>               | <b>8,000</b>                |  |         |                |
| 1941 Miscellaneous Refunds  | 0                 | 76                | 0                          | 0                           |  |         |                |
| <b>Miscellaneous Revenues</b>   | <b>0</b>          | <b>76</b>         | <b>0</b>                   | <b>0</b>                    |  |         |                |
| <b>Total Financing Sources</b>  | <b>201,294</b>    | <b>273,230</b>    | <b>204,993</b>             | <b>204,993</b>              |  |         |                |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials  | 18,495            | 15,040            | 18,000                     | 18,000                      |
| 3004 Other Compensation                    | 621               | 529               | 0                          | 0                           |
| 3021 Employers Share of O.A.S.D.I.         | 1,144             | 965               | 1,800                      | 1,800                       |
| 3022 Medicare                              | 277               | 226               | 400                        | 400                         |
| 3041 Employers Share of Unemployment Ins   | 0                 | 0                 | 500                        | 500                         |
| 3060 Workers' Comp Insurance               | 512               | 510               | 600                        | 600                         |
| <b>Salaries And Employee Benefits</b>      | <b>21,049</b>     | <b>17,270</b>     | <b>21,300</b>              | <b>21,300</b>               |
| 4040 Communication - Telephone             | 563               | 560               | 600                        | 600                         |
| 4080 Household Expenses                    | 98                | 13                | 0                          | 0                           |
| 4085 Refuse Disposal                       | 14                | 0                 | 0                          | 0                           |
| 4100 Insurance Premiums                    | 7,932             | 9,090             | 10,000                     | 10,000                      |
| 4180 Maintenance - Buildng & Imprvmnts     | 309               | 2,963             | 2,500                      | 2,500                       |
| 4183 Maintenance - Grounds                 | 258               | 156               | 0                          | 0                           |
| 4185 Maintenance - Park                    | 0                 | 8,000             | 0                          | 0                           |
| 4186 Maintenance - Lake                    | 28,255            | 55,710            | 53,000                     | 53,000                      |
| 4187 Maintenance - Trail                   | 0                 | 5,855             | 0                          | 0                           |
| 4188 Maintenance - Dam                     | 0                 | 3,920             | 0                          | 0                           |
| 4240 Miscellaneous Expenses                | 1,770             | 0                 | 0                          | 0                           |
| 4260 Office Expenses                       | 2,787             | 1,810             | 4,000                      | 4,000                       |
| 4261 Postage                               | 19                | 0                 | 0                          | 0                           |
| 4300 Professional and Specialized Services | 0                 | 14,776            | 0                          | 0                           |
| 4301 Prof & Spec Sev - Design              | 22,209            | 24,917            | 32,000                     | 32,000                      |
| 4304 Spec Dept Exp - Agency Adm Fees       | 0                 | 115               | 0                          | 0                           |

**Greenstone Country CSD**

Fund# 615 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$146,331,163  | \$598,967 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                               | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4305 Prof Serv - Accounting            | 0                 | 2,538             | 0                          | 0                           |
| 4313 Prof & Spec Sev - Legal           | 440               | 0                 | 10,000                     | 10,000                      |
| 4400 Publications and Legal Notices    | 11                | 0                 | 0                          | 0                           |
| 4461 Minor Equipment                   | 1,271             | 475               | 1,000                      | 1,000                       |
| 4500 Special Departmental Expense      | 0                 | 20                | 300                        | 300                         |
| 4501 Special Projects                  | 8,980             | 5,350             | 8,000                      | 8,000                       |
| 4620 Utilities                         | 2,092             | 1,772             | 2,000                      | 2,000                       |
| <b>Services And Supplies</b>           | <b>77,009</b>     | <b>138,039</b>    | <b>123,400</b>             | <b>123,400</b>              |
| 7300 Appropriation for Contingencies   | 0                 | 0                 | 60,293                     | 60,293                      |
| <b>Appropriation For Contingencies</b> | <b>0</b>          | <b>0</b>          | <b>60,293</b>              | <b>60,293</b>               |
| 7400 To Reserve                        | 590               | 49,328            | 0                          | 0                           |
| <b>Reserves - Budgetary Only</b>       | <b>590</b>        | <b>49,328</b>     | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Uses</b>            | <b>98,649</b>     | <b>204,637</b>    | <b>204,993</b>             | <b>204,993</b>              |

**Garden Valley Ranch CSD**

Fund# 616 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$21,862,282   | \$262,134 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 10,756            | 19,408            | 49,806                     | 49,806                      |
| <b>Fund Balance Available</b>                 | <b>10,756</b>     | <b>19,408</b>     | <b>49,806</b>              | <b>49,806</b>               |
| 0100 PropTax - Current Secured                | 8,571             | 9,425             | 7,077                      | 7,077                       |
| 0110 PropTax - Current Unsecured              | 207               | 224               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -9                | 10                | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 1                 | 2                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 317               | 312               | 450                        | 450                         |
| 0150 Supplemental PropTax - Prior             | 171               | 211               | 0                          | 0                           |
| 0175 Direct Assessment                        | 26,799            | 25,000            | 23,800                     | 23,800                      |
| 0360 Penalties/Cost Delinquent Taxes          | 947               | 109               | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>37,006</b>     | <b>35,294</b>     | <b>31,327</b>              | <b>31,327</b>               |
| 0400 Interest                                 | 303               | 354               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>303</b>        | <b>354</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 162               | 160               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>162</b>        | <b>160</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>48,226</b>     | <b>55,215</b>     | <b>81,133</b>              | <b>81,133</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                    | 1,264             | 1,490             | 1,500                      | 1,500                       |
| 4183 Maintenance - Grounds                 | 26,332            | 26                | 0                          | 0                           |
| 4191 Maintenance: Roads                    | 167               | 1,107             | 0                          | 0                           |
| 4220 Memberships                           | 280               | 285               | 300                        | 300                         |
| 4260 Office Expenses                       | 0                 | 0                 | 1,000                      | 1,000                       |
| 4300 Professional and Specialized Services | 0                 | 0                 | 3,000                      | 3,000                       |
| 4303 Maintenance Roads                     | 0                 | 738               | 70,183                     | 70,183                      |
| 4400 Publications and Legal Notices        | 0                 | 0                 | 150                        | 150                         |
| 4440 Rents & Leases - Bldg & Improv        | 270               | 0                 | 0                          | 0                           |
| 4500 Special Departmental Expense          | 119               | 0                 | 0                          | 0                           |
| 4571 Spec Dept Exp - Signs                 | 386               | 0                 | 0                          | 0                           |
| <b>Services And Supplies</b>               | <b>28,818</b>     | <b>3,646</b>      | <b>76,133</b>              | <b>76,133</b>               |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 5,000                      | 5,000                       |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>5,000</b>               | <b>5,000</b>                |
| <b>Total Financing Uses</b>                | <b>28,818</b>     | <b>3,646</b>      | <b>81,133</b>              | <b>81,133</b>               |

**Hickok Road CSD**

Fund# 617 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$9,585,559    | \$20,222  |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 59,752            | 46,005            | 11,500                     | 11,500                      |
| <b>Fund Balance Available</b>                 | <b>59,752</b>     | <b>46,005</b>     | <b>11,500</b>              | <b>11,500</b>               |
| 0100 PropTax - Current Secured                | 5,354             | 5,819             | 0                          | 0                           |
| 0110 PropTax - Current Unsecured              | 139               | 138               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -6                | 8                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 1                 | 1                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 197               | 192               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 116               | 132               | 0                          | 0                           |
| 0175 Direct Assessment                        | 5,950             | 6,100             | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 3                 | 27                | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>11,755</b>     | <b>12,417</b>     | <b>0</b>                   | <b>0</b>                    |
| 0400 Interest                                 | 698               | 379               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>698</b>        | <b>379</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 102               | 98                | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>102</b>        | <b>98</b>         | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>72,307</b>     | <b>58,899</b>     | <b>11,500</b>              | <b>11,500</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                             | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--------------------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| 4183 Maintenance - Grounds           | 0                 | 0                 | 500                        | 500                         |
| 4260 Office Expenses                 | 500               | 0                 | 0                          | 0                           |
| 4303 Maintenance Roads               | 23,522            | 18,645            | 11,000                     | 11,000                      |
| 4304 Spec Dept Exp - Agency Adm Fees | 0                 | 13                | 0                          | 0                           |
| 4305 Prof Serv - Accounting          | 2,280             | 0                 | 0                          | 0                           |
| 4500 Special Departmental Expense    | 0                 | 37                | 0                          | 0                           |
| <b>Services And Supplies</b>         | <b>26,302</b>     | <b>18,695</b>     | <b>11,500</b>              | <b>11,500</b>               |
| <b>Total Financing Uses</b>          | <b>26,302</b>     | <b>18,695</b>     | <b>11,500</b>              | <b>11,500</b>               |

**Connie Lane CSD**

Fund# 618 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$7,086,016    | \$54,131  |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 37,019            | 53,624            | 0                          | 0                           |
| <b>Fund Balance Available</b>                 | <b>37,019</b>     | <b>53,624</b>     | <b>0</b>                   | <b>0</b>                    |
| 0100 PropTax - Current Secured                | 12,541            | 4,559             | 5,278                      | 5,278                       |
| 0110 PropTax - Current Unsecured              | 317               | 108               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -13               | 12                | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 2                 | 3                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 472               | 151               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 264               | 315               | 0                          | 0                           |
| 0175 Direct Assessment                        | 2,025             | 1,750             | 1,900                      | 1,900                       |
| 0360 Penalties/Cost Delinquent Taxes          | 48                | 5                 | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>15,655</b>     | <b>6,904</b>      | <b>7,178</b>               | <b>7,178</b>                |
| 0400 Interest                                 | 723               | 711               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>723</b>        | <b>711</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 240               | 82                | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>240</b>        | <b>82</b>         | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>53,637</b>     | <b>61,320</b>     | <b>7,178</b>               | <b>7,178</b>                |

(Summary of Financial Requirements)

| Sub-Obj.                             | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--------------------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| 4303 Maintenance Roads               | 0                 | 0                 | 7,053                      | 7,053                       |
| 4304 Spec Dept Exp - Agency Adm Fees | 13                | 10                | 25                         | 25                          |
| 4500 Special Departmental Expense    | 0                 | 0                 | 100                        | 100                         |
| <b>Services And Supplies</b>         | <b>13</b>         | <b>10</b>         | <b>7,178</b>               | <b>7,178</b>                |
| <b>Total Financing Uses</b>          | <b>13</b>         | <b>10</b>         | <b>7,178</b>               | <b>7,178</b>                |



**East China Hill CSD**

Fund# 619 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$14,761,148   | \$5,774   |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 41,869            | 22,165            | 29,535                     | 29,535                      |
| <b>Fund Balance Available</b>                 | <b>41,869</b>     | <b>22,165</b>     | <b>29,535</b>              | <b>29,535</b>               |
| 0100 PropTax - Current Secured                | 5,669             | 6,136             | 5,243                      | 5,243                       |
| 0110 PropTax - Current Unsecured              | 137               | 146               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -6                | 7                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 1                 | 1                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 211               | 204               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 113               | 141               | 0                          | 0                           |
| 0175 Direct Assessment                        | 4,738             | 4,822             | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 3                 | 2                 | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>10,866</b>     | <b>11,459</b>     | <b>5,243</b>               | <b>5,243</b>                |
| 0400 Interest                                 | 406               | 283               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>406</b>        | <b>283</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 108               | 104               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>108</b>        | <b>104</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>53,249</b>     | <b>34,012</b>     | <b>34,778</b>              | <b>34,778</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                    | 1,213             | 1,652             | 1,800                      | 1,800                       |
| 4240 Miscellaneous Expenses                | 0                 | 37                | 2,000                      | 2,000                       |
| 4260 Office Expenses                       | 0                 | 0                 | 50                         | 50                          |
| 4261 Postage                               | 0                 | 0                 | 50                         | 50                          |
| 4300 Professional and Specialized Services | 0                 | 2,778             | 0                          | 0                           |
| 4303 Maintenance Roads                     | 29,859            | 0                 | 25,800                     | 25,800                      |
| 4304 Spec Dept Exp - Agency Adm Fees       | 13                | 9                 | 15                         | 15                          |
| <b>Services And Supplies</b>               | <b>31,085</b>     | <b>4,476</b>      | <b>29,715</b>              | <b>29,715</b>               |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 5,063                      | 5,063                       |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>5,063</b>               | <b>5,063</b>                |
| <b>Total Financing Uses</b>                | <b>31,085</b>     | <b>4,476</b>      | <b>34,778</b>              | <b>34,778</b>               |

**Grizzly Flats CSD**

Fund# 620 Assessed Valuation and Debt Service Tax Rate Summary

|   | Assessed Value |           | Delinquency       |                   | Means of Financing         |                             | Voter Approved Debt<br>Total Tax Rate |
|---|----------------|-----------|-------------------|-------------------|----------------------------|-----------------------------|---------------------------------------|
|   | Secured        | Unsecured | Secured           | Unsecured         | Unsecured                  | Secured                     |                                       |
|   | \$74,763,776   | \$141,534 |                   |                   |                            |                             |                                       |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                |           |                   |                   |                            |                             |                                       |
| Sub-Obj.  |                |           | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                                       |
| 0001 Fund Balance   |                |           | 294,454           | 379,066           | 527,851                    | 527,851                     |                                       |
| 0002 From Reserves  |                |           | 0                 | 52,433            | 0                          | 0                           |                                       |
| <b>Fund Balance Available</b>   |                |           | <b>294,454</b>    | <b>431,499</b>    | <b>527,851</b>             | <b>527,851</b>              |                                       |
| 0175 Direct Assessment  |                |           | 59,656            | 59,584            | 59,000                     | 59,000                      |                                       |
| 0360 Penalties/Cost Delinquent Taxes  |                |           | 1,174             | 955               | 500                        | 500                         |                                       |
| <b>Taxes</b>  |                |           | <b>60,830</b>     | <b>60,539</b>     | <b>59,500</b>              | <b>59,500</b>               |                                       |
| 0400 Interest   |                |           | 5,464             | 5,051             | 4,820                      | 4,820                       |                                       |
| <b>Revenue From Use Of Money And Property</b>   |                |           | <b>5,464</b>      | <b>5,051</b>      | <b>4,820</b>               | <b>4,820</b>                |                                       |
| 0880 State - Other  |                |           | 220,883           | 32,453            | 0                          | 0                           |                                       |
| <b>Intergovernmental Revenue - State</b>  |                |           | <b>220,883</b>    | <b>32,453</b>     | <b>0</b>                   | <b>0</b>                    |                                       |
| 1740 Charges for Services   |                |           | 177,277           | 182,317           | 182,300                    | 182,300                     |                                       |
| 1769 Capital Improvement New Connection Fee   |                |           | 48,000            | 0                 | 32,000                     | 32,000                      |                                       |
| 1770 Water Installation Fee   |                |           | 7,650             | 10,800            | 4,500                      | 4,500                       |                                       |
| <b>Charges For Services</b>   |                |           | <b>232,927</b>    | <b>193,117</b>    | <b>218,800</b>             | <b>218,800</b>              |                                       |
| 1940 Miscellaneous Revenue  |                |           | 27                | 390               | 100                        | 100                         |                                       |
| <b>Miscellaneous Revenues</b>   |                |           | <b>27</b>         | <b>390</b>        | <b>100</b>                 | <b>100</b>                  |                                       |
| 2020 Operating Transfers-In   |                |           | 0                 | 0                 | 25,604                     | 25,604                      |                                       |
| <b>Other Financing Sources</b>  |                |           | <b>0</b>          | <b>0</b>          | <b>25,604</b>              | <b>25,604</b>               |                                       |
| <b>Total Financing Sources</b>  |                |           | <b>814,585</b>    | <b>723,049</b>    | <b>836,675</b>             | <b>836,675</b>              |                                       |

(Summary of Financial Requirements)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials     | 98,743            | 115,850           | 126,782                    | 126,782                     |
| 3002 Overtime                                 | 4,105             | 108               | 82                         | 82                          |
| 3004 Other Compensation                       | 159               | 1,459             | 300                        | 300                         |
| 3021 Employers Share of O.A.S.D.I.            | 6,377             | 7,271             | 7,860                      | 7,860                       |
| 3022 Medicare                                 | 1,491             | 1,701             | 1,838                      | 1,838                       |
| 3040 Employers Health Insurance               | 7,433             | 8,133             | 14,700                     | 14,700                      |
| 3041 Employers Share of Unemployment Ins      | 1,847             | 1,763             | 2,342                      | 2,342                       |
| 3060 Workers' Comp Insurance                  | 9,912             | 15,242            | 16,788                     | 16,788                      |
| <b>Salaries And Employee Benefits</b>         | <b>130,068</b>    | <b>151,526</b>    | <b>170,692</b>             | <b>170,692</b>              |
| 4040 Communication - Telephone                | 3,243             | 3,686             | 3,600                      | 3,600                       |
| 4100 Insurance Premiums                       | 0                 | 24,735            | 12,000                     | 12,000                      |
| 4104 Current Year - Claims                    | 0                 | 0                 | 500                        | 500                         |
| 4140 Maintenance - Equipment                  | 0                 | 218               | 2,000                      | 2,000                       |
| 4141 Maint - Office Equipment                 | 974               | 1,699             | 1,750                      | 1,750                       |
| 4142 Maint Telephone / Radios                 | 0                 | 0                 | 400                        | 400                         |
| 4162 Maint Vehicles - Supplies                | 1,646             | 600               | 1,000                      | 1,000                       |
| 4164 Maint Vehicles - Tires & Tubes           | 117               | 600               | 1,000                      | 1,000                       |
| 4165 Maint Vehicles - Oil & Grease            | 67                | 83                | 100                        | 100                         |
| 4180 Maintenance - Buildng & Imprvmnts        | 1,054             | 414               | 1,500                      | 1,500                       |
| 4183 Maintenance - Grounds                    | 1,478             | 459               | 1,500                      | 1,500                       |
| 4189 Maintenance - Water System               | 6,337             | 12,955            | 1,000                      | 1,000                       |
| 4193 Maintenance: Installation Customer Meter | 0                 | 0                 | 2,000                      | 2,000                       |
| 4194 Maintenance: Customer Meter              | 0                 | 0                 | 2,000                      | 2,000                       |
| 4195 Maintenance: Treatment Plant 1           | 0                 | 0                 | 4,000                      | 4,000                       |
| 4196 Maintenance: Treatment Plant 2           | 0                 | 0                 | 1,000                      | 1,000                       |

**Grizzly Flats CSD**

Fund# 620 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$74,763,776   | \$141,534 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4220 Memberships                           | 602               | 614               | 625                        | 625                         |
| 4240 Miscellaneous Expenses                | 0                 | 235               | 150                        | 150                         |
| 4260 Office Expenses                       | 2,515             | 2,969             | 3,000                      | 3,000                       |
| 4261 Postage                               | 2,515             | 2,613             | 3,000                      | 3,000                       |
| 4262 Software                              | 2,228             | 464               | 300                        | 300                         |
| 4300 Professional and Specialized Services | 4,681             | 0                 | 3,500                      | 3,500                       |
| 4304 Spec Dept Exp - Agency Adm Fees       | 1,099             | 865               | 1,500                      | 1,500                       |
| 4305 Prof Serv - Accounting                | 0                 | 3,250             | 3,500                      | 3,500                       |
| 4313 Prof & Spec Sev - Legal               | 0                 | 390               | 3,000                      | 3,000                       |
| 4400 Publications and Legal Notices        | 0                 | 1,164             | 1,000                      | 1,000                       |
| 4461 Minor Equipment                       | 322               | 0                 | 200                        | 200                         |
| 4500 Special Departmental Expense          | 0                 | 1,476             | 0                          | 0                           |
| 4503 Staff Development                     | 310               | 0                 | 1,000                      | 1,000                       |
| 4507 Fire and Safety Supplies              | 249               | 70                | 300                        | 300                         |
| 4530 Spec Dept Exp - Water Treatment       | 5,164             | 4,165             | 6,200                      | 6,200                       |
| 4600 Transportation and Travel             | 0                 | 0                 | 500                        | 500                         |
| 4602 Private Auto Mileage                  | 211               | 0                 | 500                        | 500                         |
| 4606 Fuel Purchase - Bulk                  | 3,810             | 3,433             | 4,000                      | 4,000                       |
| 4620 Utilities                             | 12,056            | 8,429             | 9,000                      | 9,000                       |
| <b>Services And Supplies</b>               | <b>50,678</b>     | <b>75,586</b>     | <b>76,625</b>              | <b>76,625</b>               |
| 5060 Retirement of other Long-term Debt    | 5,744             | 2,027             | 16,496                     | 16,496                      |
| 5100 Interest on Other Long-term Debt      | 11,817            | 6,485             | 16,018                     | 16,018                      |
| <b>Other Charges</b>                       | <b>17,561</b>     | <b>8,512</b>      | <b>32,514</b>              | <b>32,514</b>               |
| 6020 Fixed Assets - Bldgs & Improvements   | 224,200           | 19,989            | 28,750                     | 28,750                      |
| 6040 Fixed Assets - Equipment              | 0                 | 18,920            | 1,000                      | 1,000                       |
| 6042 Fixed Assets - Equip - Computer Sys   | 1,894             | 917               | 0                          | 0                           |
| <b>Fixed Assets</b>                        | <b>226,094</b>    | <b>39,826</b>     | <b>29,750</b>              | <b>29,750</b>               |
| 7000 Operating Transfer-Out                | 1,764             | 1,764             | 24,147                     | 24,147                      |
| <b>Other Financing Uses</b>                | <b>1,764</b>      | <b>1,764</b>      | <b>24,147</b>              | <b>24,147</b>               |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 422,947                    | 422,947                     |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>422,947</b>             | <b>422,947</b>              |
| 7400 To Reserve                            | 845               | 0                 | 80,000                     | 80,000                      |
| <b>Reserves - Budgetary Only</b>           | <b>845</b>        | <b>0</b>          | <b>80,000</b>              | <b>80,000</b>               |
| <b>Total Financing Uses</b>                | <b>427,010</b>    | <b>277,214</b>    | <b>836,675</b>             | <b>836,675</b>              |

**Hillwood CSD**

Fund# 623 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$29,316,374   | \$100,168 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 423               | 638               | 0                          | 0                           |
| <b>Fund Balance Available</b>                 | <b>423</b>        | <b>638</b>        | <b>0</b>                   | <b>0</b>                    |
| 0100 PropTax - Current Secured                | 10,564            | 11,474            | 0                          | 0                           |
| 0110 PropTax - Current Unsecured              | 257               | 277               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -11               | 12                | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 2                 | 3                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 398               | 385               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 212               | 265               | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 5                 | 4                 | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>11,428</b>     | <b>12,421</b>     | <b>0</b>                   | <b>0</b>                    |
| 0400 Interest                                 | 55                | 68                | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>55</b>         | <b>68</b>         | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 204               | 198               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>204</b>        | <b>198</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>12,110</b>     | <b>13,326</b>     | <b>0</b>                   | <b>0</b>                    |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                    | 1,324             | 0                 | 0                          | 0                           |
| 4191 Maintenance: Roads                    | 0                 | 36                | 0                          | 0                           |
| 4260 Office Expenses                       | 87                | 0                 | 0                          | 0                           |
| 4261 Postage                               | 52                | 0                 | 0                          | 0                           |
| 4300 Professional and Specialized Services | 9                 | 0                 | 0                          | 0                           |
| 4303 Maintenance Roads                     | 10,000            | 0                 | 0                          | 0                           |
| 4304 Spec Dept Exp - Agency Adm Fees       | 0                 | 7                 | 0                          | 0                           |
| <b>Services And Supplies</b>               | <b>11,472</b>     | <b>44</b>         | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Uses</b>                | <b>11,472</b>     | <b>44</b>         | <b>0</b>                   | <b>0</b>                    |

**District has not submitted budget  
 at the time of publication**

**Cameron Estates CSD**

Fund# 624 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$99,596,046   | \$945,907 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 136,323           | 216,916           | 99,725                     | 99,725                      |
| <b>Fund Balance Available</b>                 | <b>136,323</b>    | <b>216,916</b>    | <b>99,725</b>              | <b>99,725</b>               |
| 0100 PropTax - Current Secured                | 52,553            | 56,359            | 58,500                     | 58,500                      |
| 0110 PropTax - Current Unsecured              | 1,300             | 1,353             | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -55               | 61                | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 9                 | 13                | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 1,968             | 1,884             | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 1,078             | 1,312             | 0                          | 0                           |
| 0175 Direct Assessment                        | 72,976            | 72,914            | 72,500                     | 72,500                      |
| 0360 Penalties/Cost Delinquent Taxes          | 427               | 408               | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>130,256</b>    | <b>134,304</b>    | <b>131,000</b>             | <b>131,000</b>              |
| 0400 Interest                                 | 2,264             | 1,459             | 2,000                      | 2,000                       |
| <b>Revenue From Use Of Money And Property</b> | <b>2,264</b>      | <b>1,459</b>      | <b>2,000</b>               | <b>2,000</b>                |
| 0820 State Homeowners Property Tax Relief     | 1,006             | 966               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>1,006</b>      | <b>966</b>        | <b>0</b>                   | <b>0</b>                    |
| 1940 Miscellaneous Revenue                    | 0                 | 770               | 750                        | 750                         |
| <b>Miscellaneous Revenues</b>                 | <b>0</b>          | <b>770</b>        | <b>750</b>                 | <b>750</b>                  |
| <b>Total Financing Sources</b>                | <b>269,849</b>    | <b>354,415</b>    | <b>233,475</b>             | <b>233,475</b>              |

(Summary of Financial Requirements)

| Sub-Obj.                                     | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3060 Workers' Comp Insurance                 | 0                 | 0                 | 1,500                      | 1,500                       |
| <b>Salaries And Employee Benefits</b>        | <b>0</b>          | <b>0</b>          | <b>1,500</b>               | <b>1,500</b>                |
| 4040 Communication - Telephone               | 201               | 241               | 350                        | 350                         |
| 4100 Insurance Premiums                      | 3,132             | 0                 | 6,500                      | 6,500                       |
| 4183 Maintenance - Grounds                   | -249              | 0                 | 8,000                      | 8,000                       |
| 4220 Memberships                             | 313               | 319               | 350                        | 350                         |
| 4240 Miscellaneous Expenses                  | 50                | -3                | 300                        | 300                         |
| 4260 Office Expenses                         | 2,237             | 1,820             | 2,000                      | 2,000                       |
| 4261 Postage                                 | 1,037             | 300               | 500                        | 500                         |
| 4263 Subscription/Newspaper/Journal          | 771               | 786               | 750                        | 750                         |
| 4266 Printing / Duplicating Serv             | 0                 | -35               | 0                          | 0                           |
| 4300 Professional and Specialized Services   | 4,020             | 5,668             | 6,000                      | 6,000                       |
| 4303 Maintenance Roads                       | 17,894            | 194,797           | 159,375                    | 159,375                     |
| 4304 Spec Dept Exp - Agency Adm Fees         | 127               | 98                | 150                        | 150                         |
| 4305 Prof Serv - Accounting                  | 2,452             | 150               | 1,600                      | 1,600                       |
| 4310 Contractual Service Program             | 11,000            | 13,000            | 12,000                     | 12,000                      |
| 4313 Prof & Spec Sev - Legal                 | 4,979             | 36,258            | 15,000                     | 15,000                      |
| 4400 Publications and Legal Notices          | 184               | 25                | 100                        | 100                         |
| 4440 Rents & Leases - Bldg & Improv          | 612               | 600               | 600                        | 600                         |
| 4500 Special Departmental Expense            | 2,950             | 368               | 2,500                      | 2,500                       |
| 4504 Education Training - Board of Directors | 1,015             | 0                 | 500                        | 500                         |
| 4571 Spec Dept Exp - Signs                   | 64                | 158               | 250                        | 250                         |
| 4620 Utilities                               | 144               | 139               | 150                        | 150                         |
| <b>Services And Supplies</b>                 | <b>52,933</b>     | <b>254,690</b>    | <b>216,975</b>             | <b>216,975</b>              |
| 7300 Appropriation for Contingencies         | 0                 | 0                 | 15,000                     | 15,000                      |
| <b>Appropriation For Contingencies</b>       | <b>0</b>          | <b>0</b>          | <b>15,000</b>              | <b>15,000</b>               |

**Cameron Estates CSD**

Fund# 624 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$99,596,046   | \$945,907 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|-----------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| <b>Total Financing Uses</b> | <b>52,933</b>     | <b>254,690</b>    | <b>233,475</b>             | <b>233,475</b>              |

**Holiday Lake CSD**

Fund# 625 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$11,189,146   | \$51,086  |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 13,184            | 13,022            | 3,200                      | 3,200                       |
| <b>Fund Balance Available</b>                 | <b>13,184</b>     | <b>13,022</b>     | <b>3,200</b>               | <b>3,200</b>                |
| 0100 PropTax - Current Secured                | 2,534             | 2,680             | 1,727                      | 1,727                       |
| 0110 PropTax - Current Unsecured              | 63                | 63                | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -3                | 3                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 0                 | 1                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 93                | 88                | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 53                | 62                | 0                          | 0                           |
| 0175 Direct Assessment                        | 4,600             | 4,600             | 7,750                      | 7,750                       |
| 0360 Penalties/Cost Delinquent Taxes          | 1                 | 1                 | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>7,342</b>      | <b>7,499</b>      | <b>9,477</b>               | <b>9,477</b>                |
| 0400 Interest                                 | 180               | 106               | 200                        | 200                         |
| <b>Revenue From Use Of Money And Property</b> | <b>180</b>        | <b>106</b>        | <b>200</b>                 | <b>200</b>                  |
| 0820 State Homeowners Property Tax Relief     | 48                | 46                | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>48</b>         | <b>46</b>         | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>20,753</b>     | <b>20,673</b>     | <b>12,877</b>              | <b>12,877</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                    | 1,092             | 1,213             | 1,213                      | 1,213                       |
| 4140 Maintenance - Equipment               | 0                 | 0                 | 200                        | 200                         |
| 4186 Maintenance - Lake                    | 4,377             | 6,895             | 5,000                      | 5,000                       |
| 4240 Miscellaneous Expenses                | 105               | 67                | 1,000                      | 1,000                       |
| 4260 Office Expenses                       | 49                | 0                 | 250                        | 250                         |
| 4261 Postage                               | 0                 | 24                | 150                        | 150                         |
| 4300 Professional and Specialized Services | 1,016             | 8,380             | 0                          | 0                           |
| 4304 Spec Dept Exp - Agency Adm Fees       | 0                 | 6                 | 0                          | 0                           |
| 4305 Prof Serv - Accounting                | 1,080             | 0                 | 350                        | 350                         |
| 4440 Rents & Leases - Bldg & Improv        | 12                | 49                | 0                          | 0                           |
| 4500 Special Departmental Expense          | 0                 | 791               | 250                        | 250                         |
| <b>Services And Supplies</b>               | <b>7,731</b>      | <b>17,425</b>     | <b>8,413</b>               | <b>8,413</b>                |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 4,464                      | 4,464                       |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>4,464</b>               | <b>4,464</b>                |
| <b>Total Financing Uses</b>                | <b>7,731</b>      | <b>17,425</b>     | <b>12,877</b>              | <b>12,877</b>               |

**Audubon Hills CSD**

Fund# 626 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$27,427,661   | \$127,155 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 39,067            | 28,182            | 38,824                     | 38,824                      |
| <b>Fund Balance Available</b>                 | <b>39,067</b>     | <b>28,182</b>     | <b>38,824</b>              | <b>38,824</b>               |
| 0100 PropTax - Current Secured                | 18,715            | 20,199            | 15,975                     | 15,975                      |
| 0110 PropTax - Current Unsecured              | 466               | 486               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -20               | 22                | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 3                 | 5                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 703               | 677               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 387               | 469               | 0                          | 0                           |
| 0175 Direct Assessment                        | 10,225            | 10,113            | 10,275                     | 10,275                      |
| 0360 Penalties/Cost Delinquent Taxes          | 10                | 8                 | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>30,490</b>     | <b>31,977</b>     | <b>26,250</b>              | <b>26,250</b>               |
| 0400 Interest                                 | 285               | 270               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>285</b>        | <b>270</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 360               | 346               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>360</b>        | <b>346</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>70,202</b>     | <b>60,775</b>     | <b>65,074</b>              | <b>65,074</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                     | 2,703             | 2,382             | 1,591                      | 1,591                       |
| 4103 Spec Dist Board of Directors Insurance | 0                 | 0                 | 1,383                      | 1,383                       |
| 4183 Maintenance - Grounds                  | 600               | 2,600             | 1,600                      | 1,600                       |
| 4191 Maintenance: Roads                     | 384               | 0                 | 0                          | 0                           |
| 4240 Miscellaneous Expenses                 | 0                 | 37                | 400                        | 400                         |
| 4260 Office Expenses                        | 111               | 0                 | 0                          | 0                           |
| 4303 Maintenance Roads                      | 198,375           | 17,916            | 7,000                      | 7,000                       |
| 4304 Spec Dept Exp - Agency Adm Fees        | 20                | 17                | 40                         | 40                          |
| 4460 Small Toos & Instruments               | 0                 | 0                 | 200                        | 200                         |
| 4568 Spec Dept Exp - Crack Filler           | 0                 | 0                 | 200                        | 200                         |
| 4571 Spec Dept Exp - Signs                  | 0                 | 0                 | 300                        | 300                         |
| 4574 Road: Salt and Sand - Snow Removal     | 0                 | 0                 | 1,000                      | 1,000                       |
| 4603 Court Interpreters Mileage             | -160,175          | 0                 | 0                          | 0                           |
| <b>Services And Supplies</b>                | <b>42,019</b>     | <b>22,952</b>     | <b>13,714</b>              | <b>13,714</b>               |
| 7300 Appropriation for Contingencies        | 0                 | 0                 | 51,360                     | 51,360                      |
| <b>Appropriation For Contingencies</b>      | <b>0</b>          | <b>0</b>          | <b>51,360</b>              | <b>51,360</b>               |
| <b>Total Financing Uses</b>                 | <b>42,019</b>     | <b>22,952</b>     | <b>65,074</b>              | <b>65,074</b>               |



**Lakeview CSD**

Fund# 627 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$10,718,679   | \$30,250  |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 25,478            | 38,236            | 43,217                     | 43,217                      |
| <b>Fund Balance Available</b>                 | <b>25,478</b>     | <b>38,236</b>     | <b>43,217</b>              | <b>43,217</b>               |
| 0100 PropTax - Current Secured                | 5,570             | 6,037             | 19,783                     | 19,783                      |
| 0110 PropTax - Current Unsecured              | 141               | 144               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -6                | 7                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 1                 | 1                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 207               | 200               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 117               | 138               | 0                          | 0                           |
| 0175 Direct Assessment                        | 7,870             | 7,990             | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 96                | 37                | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>13,996</b>     | <b>14,554</b>     | <b>19,783</b>              | <b>19,783</b>               |
| 0400 Interest                                 | 401               | 454               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>401</b>        | <b>454</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 106               | 102               | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>106</b>        | <b>102</b>        | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>39,980</b>     | <b>53,346</b>     | <b>63,000</b>              | <b>63,000</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                             | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--------------------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums              | 1,561             | 2,485             | 1,400                      | 1,400                       |
| 4140 Maintenance - Equipment         | 0                 | 0                 | 100                        | 100                         |
| 4261 Postage                         | 105               | 36                | 0                          | 0                           |
| 4303 Maintenance Roads               | 0                 | 0                 | 2,000                      | 2,000                       |
| 4304 Spec Dept Exp - Agency Adm Fees | 0                 | 22                | 500                        | 500                         |
| 4305 Prof Serv - Accounting          | 0                 | 2,550             | 0                          | 0                           |
| 4440 Rents & Leases - Bldg & Improv  | 79                | 0                 | 0                          | 0                           |
| 4500 Special Departmental Expense    | 0                 | 37                | 0                          | 0                           |
| <b>Services And Supplies</b>         | <b>1,744</b>      | <b>5,130</b>      | <b>4,000</b>               | <b>4,000</b>                |
| 7400 To Reserve                      | 0                 | 5,000             | 0                          | 0                           |
| <b>Reserves - Budgetary Only</b>     | <b>0</b>          | <b>5,000</b>      | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Uses</b>          | <b>1,744</b>      | <b>10,130</b>     | <b>4,000</b>               | <b>4,000</b>                |

**Springfield Meadows CSD**

Fund# 628 Assessed Valuation and Debt Service Tax Rate Summary

|   |                                      | Assessed Value    |                   | Delinquency                |                             | Means of Financing |         | Voter Approved Debt |  |
|---|--------------------------------------|-------------------|-------------------|----------------------------|-----------------------------|--------------------|---------|---------------------|--|
|   |                                      | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured          | Secured | Total Tax Rate      |  |
|   |                                      | \$120,091,152     | \$221,900         |                            |                             |                    |         |                     |  |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                                      |                   |                   |                            |                             |                    |         |                     |  |
| Sub-Obj.  |                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                    |         |                     |  |
| 0001  | Fund Balance                         | 156,977           | 36,504            | 150,000                    | 150,000                     |                    |         |                     |  |
| 0002  | From Reserves                        | 0                 | 12,950            | 0                          | 0                           |                    |         |                     |  |
| <b>Fund Balance Available</b>   |                                      | <b>156,977</b>    | <b>49,454</b>     | <b>150,000</b>             | <b>150,000</b>              |                    |         |                     |  |
| 0100  | PropTax - Current Secured            | 21,351            | 33,084            | 55,013                     | 55,013                      |                    |         |                     |  |
| 0110  | PropTax - Current Unsecured          | 359               | 799               | 0                          | 0                           |                    |         |                     |  |
| 0120  | PropTax - Prior Secured              | -14               | 9                 | 0                          | 0                           |                    |         |                     |  |
| 0130  | PropTax - Prior Unsecured            | 2                 | 5                 | 0                          | 0                           |                    |         |                     |  |
| 0140  | Supplemental PropTax - Current       | 803               | 1,112             | 0                          | 0                           |                    |         |                     |  |
| 0150  | Supplemental PropTax - Prior         | 276               | 536               | 0                          | 0                           |                    |         |                     |  |
| 0175  | Direct Assessment                    | 50,126            | 212               | 69,200                     | 69,200                      |                    |         |                     |  |
| 0360  | Penalties/Cost Delinquent Taxes      | 179               | 73                | 0                          | 0                           |                    |         |                     |  |
| <b>Taxes</b>  |                                      | <b>73,082</b>     | <b>35,828</b>     | <b>124,213</b>             | <b>124,213</b>              |                    |         |                     |  |
| 0400  | Interest                             | 3,454             | 1,694             | 0                          | 0                           |                    |         |                     |  |
| <b>Revenue From Use Of Money And Property</b>   |                                      | <b>3,454</b>      | <b>1,694</b>      | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 0820  | State Homeowners Property Tax Relief | 404               | 564               | 0                          | 0                           |                    |         |                     |  |
| <b>Intergovernmental Revenue - State</b>  |                                      | <b>404</b>        | <b>564</b>        | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 1940  | Miscellaneous Revenue                | 276               | 1,779             | 0                          | 0                           |                    |         |                     |  |
| <b>Miscellaneous Revenues</b>   |                                      | <b>276</b>        | <b>1,779</b>      | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| <b>Total Financing Sources</b>  |                                      | <b>234,193</b>    | <b>89,320</b>     | <b>274,213</b>             | <b>274,213</b>              |                    |         |                     |  |

(Summary of Financial Requirements)

| Sub-Obj.                              |                                       | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |  |  |  |  |
|---------------------------------------|---------------------------------------|-------------------|-------------------|----------------------------|-----------------------------|--|--|--|--|
| 3000                                  | Permanent Employees/Elect. Officials  | 1,720             | 0                 | 1,800                      | 1,800                       |  |  |  |  |
| <b>Salaries And Employee Benefits</b> |                                       | <b>1,720</b>      | <b>0</b>          | <b>1,800</b>               | <b>1,800</b>                |  |  |  |  |
| 4040                                  | Communication - Telephone             | 0                 | 0                 | 420                        | 420                         |  |  |  |  |
| 4100                                  | Insurance Premiums                    | 1,817             | 3,824             | 5,888                      | 5,888                       |  |  |  |  |
| 4180                                  | Maintenance - Buidng & Imprvmnts      | 48,700            | 0                 | 0                          | 0                           |  |  |  |  |
| 4183                                  | Maintenance - Grounds                 | 8,995             | 1,915             | 4,200                      | 4,200                       |  |  |  |  |
| 4185                                  | Maintenance - Park                    | 0                 | 0                 | 20,400                     | 20,400                      |  |  |  |  |
| 4190                                  | Maintenance - Drainage                | 0                 | 0                 | 4,000                      | 4,000                       |  |  |  |  |
| 4191                                  | Maintenance: Roads                    | 0                 | 169               | 0                          | 0                           |  |  |  |  |
| 4192                                  | Manintenance: Lighting                | 14,175            | 0                 | 0                          | 0                           |  |  |  |  |
| 4220                                  | Memberships                           | 319               | 288               | 800                        | 800                         |  |  |  |  |
| 4260                                  | Office Expenses                       | 1,017             | 164               | 5,000                      | 5,000                       |  |  |  |  |
| 4261                                  | Postage                               | 137               | 0                 | 1,000                      | 1,000                       |  |  |  |  |
| 4266                                  | Printing / Dupulicating Serv          | 0                 | 0                 | 500                        | 500                         |  |  |  |  |
| 4300                                  | Professional and Specialized Services | 1,653             | -1,153            | 0                          | 0                           |  |  |  |  |
| 4301                                  | Prof & Spec Sev - Design              | 150               | 0                 | 0                          | 0                           |  |  |  |  |
| 4303                                  | Maintenance Roads                     | 111,634           | 0                 | 11,000                     | 11,000                      |  |  |  |  |
| 4304                                  | Spec Dept Exp - Agency Adm Fees       | 157               | 34                | 0                          | 0                           |  |  |  |  |
| 4313                                  | Prof & Spec Sev - Legal               | 4,157             | 82                | 6,000                      | 6,000                       |  |  |  |  |
| 4345                                  | Special District Director Services    | 300               | 1,650             | 0                          | 0                           |  |  |  |  |
| 4440                                  | Rents & Leases - Bldg & Improv        | 600               | 550               | 0                          | 0                           |  |  |  |  |
| 4460                                  | Small Toos & Instruments              | 0                 | 152               | 0                          | 0                           |  |  |  |  |
| 4461                                  | Minor Equipment                       | 0                 | 0                 | 500                        | 500                         |  |  |  |  |
| 4500                                  | Special Departmental Expense          | 84                | 0                 | 0                          | 0                           |  |  |  |  |
| 4564                                  | Spec Dept Exp - Herbicide             | 700               | 0                 | 0                          | 0                           |  |  |  |  |

**Springfield Meadows CSD**

Fund# 628 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$120,091,152  | \$221,900 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                         | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|----------------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| 4571 Spec Dept Exp - Signs       | 135               | 0                 | 4,000                      | 4,000                       |
| 4602 Private Auto Mileage        | 111               | 0                 | 0                          | 0                           |
| 4620 Utilities                   | 1,429             | 2,222             | 13,000                     | 13,000                      |
| <b>Services And Supplies</b>     | <b>196,269</b>    | <b>9,898</b>      | <b>76,708</b>              | <b>76,708</b>               |
| 7400 To Reserve                  | 200               | 0                 | 0                          | 0                           |
| <b>Reserves - Budgetary Only</b> | <b>200</b>        | <b>0</b>          | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Uses</b>      | <b>198,189</b>    | <b>9,898</b>      | <b>78,508</b>              | <b>78,508</b>               |

**Sierra Oaks CSD**

Fund# 629 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$7,663,566    | \$116,535 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 38,433            | 44,079            | 37,600                     | 37,600                      |
| <b>Fund Balance Available</b>                 | <b>38,433</b>     | <b>44,079</b>     | <b>37,600</b>              | <b>37,600</b>               |
| 0100 PropTax - Current Secured                | 4,608             | 4,674             | 0                          | 0                           |
| 0110 PropTax - Current Unsecured              | 120               | 112               | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -5                | 7                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 1                 | 1                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 172               | 155               | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 100               | 114               | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 3                 | 2                 | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>4,999</b>      | <b>5,066</b>      | <b>0</b>                   | <b>0</b>                    |
| 0400 Interest                                 | 568               | 502               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>568</b>        | <b>502</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 86                | 80                | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>86</b>         | <b>80</b>         | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>44,085</b>     | <b>49,726</b>     | <b>37,600</b>              | <b>37,600</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                             | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--------------------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| 4183 Maintenance - Grounds           | 0                 | 238               | 0                          | 0                           |
| 4190 Maintenance - Drainage          | 0                 | 0                 | 15,000                     | 15,000                      |
| 4260 Office Expenses                 | 0                 | 0                 | 50                         | 50                          |
| 4261 Postage                         | 0                 | 0                 | 50                         | 50                          |
| 4303 Maintenance Roads               | 0                 | 0                 | 15,000                     | 15,000                      |
| 4304 Spec Dept Exp - Agency Adm Fees | 6                 | 5                 | 0                          | 0                           |
| 4305 Prof Serv - Accounting          | 0                 | 0                 | 3,000                      | 3,000                       |
| 4313 Prof & Spec Sev - Legal         | 0                 | 0                 | 2,500                      | 2,500                       |
| 4400 Publications and Legal Notices  | 0                 | 0                 | 500                        | 500                         |
| 4571 Spec Dept Exp - Signs           | 0                 | 0                 | 1,500                      | 1,500                       |
| <b>Services And Supplies</b>         | <b>6</b>          | <b>243</b>        | <b>37,600</b>              | <b>37,600</b>               |
| <b>Total Financing Uses</b>          | <b>6</b>          | <b>243</b>        | <b>37,600</b>              | <b>37,600</b>               |

**El Dorado Water and Power Authority**

Fund# 648 Assessed Valuation and Debt Service Tax Rate Summary

|   | Assessed Value |           | Delinquency       |                   | Means of Financing Voter Approved Debt |                             |                |
|---|----------------|-----------|-------------------|-------------------|--|-----------------------------|----------------|
|   | Secured        | Unsecured | Secured           | Unsecured         | Unsecured                              | Secured                     | Total Tax Rate |
|   | \$0            | \$0       |                   |                   |  |                             |                |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                |           |                   |                   |  |                             |                |
| Sub-Obj.  |                |           | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05             | Adopted by<br>Board 2004-05 |                |
| 0001 Fund Balance   |                |           | 0                 | 0                 | 26,892                                 | 26,892                      |                |
| <b>Fund Balance Available</b>   |                |           | <b>0</b>          | <b>0</b>          | <b>26,892</b>                          | <b>26,892</b>               |                |
| 0400 Interest   |                |           | 0                 | 0                 | 1,200                                  | 1,200                       |                |
| <b>Revenue From Use Of Money And Property</b>   |                |           | <b>0</b>          | <b>0</b>          | <b>1,200</b>                           | <b>1,200</b>                |                |
| 1200 Other - Government Agencies  |                |           | 0                 | 0                 | 103,981                                | 103,981                     |                |
| <b>Revenue Other Governmental Agencies</b>  |                |           | <b>0</b>          | <b>0</b>          | <b>103,981</b>                         | <b>103,981</b>              |                |
| 1742 Miscellaneous Copy Fee   |                |           | 0                 | 0                 | 50                                     | 50                          |                |
| <b>Charges For Services</b>   |                |           | <b>0</b>          | <b>0</b>          | <b>50</b>                              | <b>50</b>                   |                |
| 1940 Miscellaneous Revenue  |                |           | 0                 | 0                 | 100                                    | 100                         |                |
| <b>Miscellaneous Revenues</b>   |                |           | <b>0</b>          | <b>0</b>          | <b>100</b>                             | <b>100</b>                  |                |
| <b>Total Financing Sources</b>  |                |           | <b>0</b>          | <b>0</b>          | <b>132,223</b>                         | <b>132,223</b>              |                |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4260 Office Expenses                       | 0                 | 0                 | 1,200                      | 1,200                       |
| 4261 Postage                               | 0                 | 0                 | 850                        | 850                         |
| 4263 Subscription/Newspaper/Journal        | 0                 | 0                 | 250                        | 250                         |
| 4266 Printing / Duplicating Serv           | 0                 | 0                 | 2,000                      | 2,000                       |
| 4300 Professional and Specialized Services | 0                 | 0                 | 80,611                     | 80,611                      |
| 4335 Prof Serv - Other EDC Depts           | 0                 | 0                 | 9,390                      | 9,390                       |
| 4400 Publications and Legal Notices        | 0                 | 0                 | 1,150                      | 1,150                       |
| 4440 Rents & Leases - Bldg & Improv        | 0                 | 0                 | 600                        | 600                         |
| 4500 Special Departmental Expense          | 0                 | 0                 | 2,900                      | 2,900                       |
| 4600 Transportation and Travel             | 0                 | 0                 | 25,700                     | 25,700                      |
| 4602 Private Auto Mileage                  | 0                 | 0                 | 525                        | 525                         |
| 4605 Vehicle Rents                         | 0                 | 0                 | 500                        | 500                         |
| 4606 Fuel Purchase - Bulk                  | 0                 | 0                 | 250                        | 250                         |
| <b>Services And Supplies</b>               | <b>0</b>          | <b>0</b>          | <b>125,926</b>             | <b>125,926</b>              |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 6,297                      | 6,297                       |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>6,297</b>               | <b>6,297</b>                |
| <b>Total Financing Uses</b>                | <b>0</b>          | <b>0</b>          | <b>132,223</b>             | <b>132,223</b>              |

**Pioneer Fire**

Fund# 650 Assessed Valuation and Debt Service Tax Rate Summary

|   |   | Assessed Value    |                   | Delinquency                |                             | Means of Financing |         | Voter Approved Debt |  |
|---|---|-------------------|-------------------|----------------------------|-----------------------------|--------------------|---------|---------------------|--|
|   |   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured          | Secured | Total Tax Rate      |  |
|   |   | \$496,202,234     | \$3,315,305       |                            |                             |                    |         |                     |  |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |   |                   |                   |                            |                             |                    |         |                     |  |
| Sub-Obj.  |   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                    |         |                     |  |
| 0001  | Fund Balance                                  | -1,934            | 71,323            | 55,000                     | 55,000                      |                    |         |                     |  |
| 0002  | From Reserves                                 | 65,336            | 0                 | 57,788                     | 57,788                      |                    |         |                     |  |
|   | <b>Fund Balance Available</b>                 | <b>63,402</b>     | <b>71,323</b>     | <b>112,788</b>             | <b>112,788</b>              |                    |         |                     |  |
| 0100  | PropTax - Current Secured                     | 355,474           | 379,412           | 379,887                    | 379,887                     |                    |         |                     |  |
| 0110  | PropTax - Current Unsecured                   | 8,738             | 9,057             | 9,714                      | 9,714                       |                    |         |                     |  |
| 0120  | PropTax - Prior Secured                       | -371              | 421               | 1,079                      | 1,079                       |                    |         |                     |  |
| 0130  | PropTax - Prior Unsecured                     | 61                | 86                | 0                          | 0                           |                    |         |                     |  |
| 0140  | Supplemental PropTax - Current                | 13,214            | 12,609            | 5,397                      | 5,397                       |                    |         |                     |  |
| 0150  | Supplemental PropTax - Prior                  | 7,248             | 8,811             | 6,715                      | 6,715                       |                    |         |                     |  |
| 0360  | Penalties/Cost Delinquent Taxes               | 185               | 147               | 0                          | 0                           |                    |         |                     |  |
|   | <b>Taxes</b>                                  | <b>384,550</b>    | <b>410,543</b>    | <b>402,792</b>             | <b>402,792</b>              |                    |         |                     |  |
| 0400  | Interest                                      | 4,378             | 4,801             | 3,636                      | 3,636                       |                    |         |                     |  |
|   | <b>Revenue From Use Of Money And Property</b> | <b>4,378</b>      | <b>4,801</b>      | <b>3,636</b>               | <b>3,636</b>                |                    |         |                     |  |
| 0820  | State Homeowners Property Tax Relief          | 6,752             | 6,454             | 7,124                      | 7,124                       |                    |         |                     |  |
|   | <b>Intergovernmental Revenue - State</b>      | <b>6,752</b>      | <b>6,454</b>      | <b>7,124</b>               | <b>7,124</b>                |                    |         |                     |  |
| 1200  | Other - Government Agencies                   | 171,155           | 189,368           | 199,140                    | 199,140                     |                    |         |                     |  |
|   | <b>Revenue Other Governmental Agencies</b>    | <b>171,155</b>    | <b>189,368</b>    | <b>199,140</b>             | <b>199,140</b>              |                    |         |                     |  |
| 1403  | Development Fees                              | 223,185           | 0                 | 0                          | 0                           |                    |         |                     |  |
| 1740  | Charges for Services                          | 648               | 26,537            | 6,000                      | 6,000                       |                    |         |                     |  |
|   | <b>Charges For Services</b>                   | <b>223,833</b>    | <b>26,537</b>     | <b>6,000</b>               | <b>6,000</b>                |                    |         |                     |  |
| 1940  | Miscellaneous Revenue                         | 39,358            | 149,508           | 48,000                     | 48,000                      |                    |         |                     |  |
| 1951  | Misc Bus Advertising                          | 10,158            | 0                 | 0                          | 0                           |                    |         |                     |  |
|   | <b>Miscellaneous Revenues</b>                 | <b>49,516</b>     | <b>149,508</b>    | <b>48,000</b>              | <b>48,000</b>               |                    |         |                     |  |
|   | <b>Total Financing Sources</b>                | <b>903,587</b>    | <b>858,534</b>    | <b>779,480</b>             | <b>779,480</b>              |                    |         |                     |  |

(Summary of Financial Requirements)

| Sub-Obj. |                                       | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|----------|---------------------------------------|-------------------|-------------------|----------------------------|-----------------------------|
| 3001     | Temporary Employees                   | 10,315            | 9,623             | 9,700                      | 9,700                       |
| 3021     | Employers Share of O.A.S.D.I.         | 640               | 597               | 575                        | 575                         |
| 3022     | Medicare                              | 150               | 140               | 160                        | 160                         |
| 3041     | Employers Share of Unemployment Ins   | 107               | 125               | 105                        | 105                         |
| 3060     | Workers' Comp Insurance               | 6,288             | 7,066             | 9,900                      | 9,900                       |
|          | <b>Salaries And Employee Benefits</b> | <b>17,500</b>     | <b>17,550</b>     | <b>20,440</b>              | <b>20,440</b>               |
| 4020     | Clothing and Personal Supplies        | 16,341            | 28,034            | 10,000                     | 10,000                      |
| 4040     | Communication - Telephone             | 6,491             | 4,795             | 4,200                      | 4,200                       |
| 4043     | Communications - Dispatch Contract    | 4,220             | 5,725             | 5,700                      | 5,700                       |
| 4060     | Food                                  | 0                 | 8                 | 0                          | 0                           |
| 4080     | Household Expenses                    | 1,265             | 1,771             | 1,000                      | 1,000                       |
| 4085     | Refuse Disposal                       | 1,649             | 1,694             | 1,800                      | 1,800                       |
| 4100     | Insurance Premiums                    | 13,093            | 10,310            | 14,000                     | 14,000                      |
| 4140     | Maintenance - Equipment               | 1,087             | 430               | 400                        | 400                         |
| 4142     | Maint Telephone / Radios              | 2,206             | 0                 | 1,000                      | 1,000                       |
| 4143     | Maint Service Contract                | 2,672             | 2,868             | 2,510                      | 2,510                       |
| 4160     | Maint Veh - Contract Services         | 15                | 7                 | 0                          | 0                           |
| 4162     | Maint Vehicles - Supplies             | 28,184            | 21,339            | 10,000                     | 10,000                      |
| 4163     | Maint Vehicles - Inventory            | 0                 | 150               | 0                          | 0                           |
| 4180     | Maintenance - Building & Imprmnts     | 7,112             | 3,468             | 2,000                      | 2,000                       |

**Pioneer Fire**

Fund# 650 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |             | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-------------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured   | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$496,202,234  | \$3,315,305 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4183 Maintenance - Grounds                 | 515               | 603               | 2,400                      | 2,400                       |
| 4220 Memberships                           | 622               | 539               | 539                        | 539                         |
| 4260 Office Expenses                       | 3,675             | 2,482             | 2,000                      | 2,000                       |
| 4261 Postage                               | 401               | 234               | 250                        | 250                         |
| 4300 Professional and Specialized Services | 111,546           | 8,629             | 8,220                      | 8,220                       |
| 4305 Prof Serv - Accounting                | 0                 | 0                 | 250                        | 250                         |
| 4308 External Data Processing Services     | 126               | 162               | 0                          | 0                           |
| 4313 Prof & Spec Sev - Legal               | 3,500             | 1,140             | 1,000                      | 1,000                       |
| 4337 Prof Serv-Other Govt Agencies         | 341,036           | 484,964           | 580,613                    | 580,613                     |
| 4344 Resident Firefighter Program          | 16,380            | 15,630            | 22,000                     | 22,000                      |
| 4400 Publications and Legal Notices        | 57                | 35                | 100                        | 100                         |
| 4420 Rent & Leases Equipment               | 385               | 159               | 400                        | 400                         |
| 4461 Minor Equipment                       | 16,929            | 1,145             | 1,000                      | 1,000                       |
| 4500 Special Departmental Expense          | 1,293             | 1,400             | 500                        | 500                         |
| 4501 Special Projects                      | 13,321            | -50               | 0                          | 0                           |
| 4503 Staff Development                     | 4,189             | 3,092             | 2,000                      | 2,000                       |
| 4600 Transportation and Travel             | 233               | 0                 | 0                          | 0                           |
| 4606 Fuel Purchase - Bulk                  | 15,251            | 27,998            | 16,000                     | 16,000                      |
| 4620 Utilities                             | 12,088            | 11,397            | 12,000                     | 12,000                      |
| <b>Services And Supplies</b>               | <b>625,881</b>    | <b>640,159</b>    | <b>701,882</b>             | <b>701,882</b>              |
| 6020 Fixed Assets - Bldgs & Improvements   | 12,030            | 0                 | 0                          | 0                           |
| 6040 Fixed Assets - Equipment              | 177,206           | 149,972           | 0                          | 0                           |
| <b>Fixed Assets</b>                        | <b>189,236</b>    | <b>149,972</b>    | <b>0</b>                   | <b>0</b>                    |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 55,000                     | 55,000                      |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>55,000</b>              | <b>55,000</b>               |
| 7400 To Reserve                            | 0                 | 74,646            | 0                          | 0                           |
| <b>Reserves - Budgetary Only</b>           | <b>0</b>          | <b>74,646</b>     | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Uses</b>                | <b>832,617</b>    | <b>882,327</b>    | <b>777,322</b>             | <b>777,322</b>              |

**Meeks Bay Fire**

Fund# 651 Assessed Valuation and Debt Service Tax Rate Summary

|   |   | Assessed Value    |                   | Delinquency                |                             | Means of Financing |         | Voter Approved Debt |  |
|---|---|-------------------|-------------------|----------------------------|-----------------------------|--------------------|---------|---------------------|--|
|   |   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured          | Secured | Total Tax Rate      |  |
|   |   | \$489,604,774     | \$2,297,777       |                            |                             |                    |         |                     |  |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |   |                   |                   |                            |                             |                    |         |                     |  |
| Sub-Obj.  |   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                    |         |                     |  |
| 0001  | Fund Balance                                  | 251,182           | 584,254           | 0                          | 0                           |                    |         |                     |  |
| 0002  | From Reserves                                 | 92,131            | 0                 | 0                          | 0                           |                    |         |                     |  |
|   | <b>Fund Balance Available</b>                 | <b>343,313</b>    | <b>584,254</b>    | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 0100  | PropTax - Current Secured                     | 342,309           | 367,452           | 414,143                    | 414,143                     |                    |         |                     |  |
| 0110  | PropTax - Current Unsecured                   | 8,559             | 8,848             | 0                          | 0                           |                    |         |                     |  |
| 0120  | PropTax - Prior Secured                       | -359              | 342               | 0                          | 0                           |                    |         |                     |  |
| 0130  | PropTax - Prior Unsecured                     | 46                | 84                | 0                          | 0                           |                    |         |                     |  |
| 0140  | Supplemental PropTax - Current                | 12,868            | 12,318            | 0                          | 0                           |                    |         |                     |  |
| 0150  | Supplemental PropTax - Prior                  | 7,105             | 8,580             | 0                          | 0                           |                    |         |                     |  |
| 0175  | Direct Assessment                             | 279,990           | 278,217           | 276,900                    | 276,900                     |                    |         |                     |  |
| 0360  | Penalties/Cost Delinquent Taxes               | 4,783             | 2,794             | 0                          | 0                           |                    |         |                     |  |
|   | <b>Taxes</b>                                  | <b>655,301</b>    | <b>678,634</b>    | <b>691,043</b>             | <b>691,043</b>              |                    |         |                     |  |
| 0210  | Business License                              | 65                | 20                | 0                          | 0                           |                    |         |                     |  |
|   | <b>Licenses, Permits And Franchises</b>       | <b>65</b>         | <b>20</b>         | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 0400  | Interest                                      | 113,385           | 11,797            | 10,000                     | 10,000                      |                    |         |                     |  |
|   | <b>Revenue From Use Of Money And Property</b> | <b>113,385</b>    | <b>11,797</b>     | <b>10,000</b>              | <b>10,000</b>               |                    |         |                     |  |
| 0820  | State Homeowners Property Tax Relief          | 6,574             | 6,306             | 0                          | 0                           |                    |         |                     |  |
| 0880  | State - Other                                 | 1,560             | 1,560             | 1,560                      | 1,560                       |                    |         |                     |  |
| 0898  | Office of Emergency Services                  | 6,427             | 0                 | 8,000                      | 8,000                       |                    |         |                     |  |
| 0901  | State - Department of Forestry                | 5,000             | 5,000             | 0                          | 0                           |                    |         |                     |  |
|   | <b>Intergovernmental Revenue - State</b>      | <b>19,561</b>     | <b>12,866</b>     | <b>9,560</b>               | <b>9,560</b>                |                    |         |                     |  |
| 1060  | Federal - Disaster Relief                     | 86,534            | 62,835            | 0                          | 0                           |                    |         |                     |  |
| 1116  | Federal - USDA                                | 8,817             | 19,089            | 0                          | 0                           |                    |         |                     |  |
| 1119  | Emergency Management Assistance               | 21,631            | 0                 | 0                          | 0                           |                    |         |                     |  |
|   | <b>Intergovernmental Revenue - Federal</b>    | <b>116,982</b>    | <b>81,924</b>     | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 1200  | Other - Government Agencies                   | 167,085           | 199,690           | 202,067                    | 202,067                     |                    |         |                     |  |
|   | <b>Revenue Other Governmental Agencies</b>    | <b>167,085</b>    | <b>199,690</b>    | <b>202,067</b>             | <b>202,067</b>              |                    |         |                     |  |
| 1401  | Fees  | 2,620             | 2,600             | 0                          | 0                           |                    |         |                     |  |
| 1403  | Development Fees                              | 11,000            | 11,500            | 10,000                     | 10,000                      |                    |         |                     |  |
| 1620  | Health Fees                                   | 180               | 400               | 200                        | 200                         |                    |         |                     |  |
| 1740  | Charges for Services                          | 65                | 127               | 100                        | 100                         |                    |         |                     |  |
| 1753  | Contaminated Site Recovery                    | 5,297             | 7,222             | 4,000                      | 4,000                       |                    |         |                     |  |
|   | <b>Charges For Services</b>                   | <b>19,162</b>     | <b>21,849</b>     | <b>14,300</b>              | <b>14,300</b>               |                    |         |                     |  |
| 1920  | Other Sales                                   | 1,394             | 422               | 200                        | 200                         |                    |         |                     |  |
| 1940  | Miscellaneous Revenue                         | 2,930             | 0                 | 200                        | 200                         |                    |         |                     |  |
| 1941  | Miscellaneous Refunds                         | 3                 | 379               | 0                          | 0                           |                    |         |                     |  |
| 1942  | Miscellaneous - Reimbursements                | 1,768             | 25,503            | 0                          | 0                           |                    |         |                     |  |
| 1943  | Miscellaneous - Donations                     | 4,812             | 11,314            | 220,905                    | 220,905                     |                    |         |                     |  |
| 1950  | Misc Revenue - PERS Surplus                   | 0                 | 0                 | 70,348                     | 70,348                      |                    |         |                     |  |
|   | <b>Miscellaneous Revenues</b>                 | <b>10,907</b>     | <b>37,618</b>     | <b>291,653</b>             | <b>291,653</b>              |                    |         |                     |  |
| 2000  | Sale of Fixed Assets                          | 380               | 26,850            | 6,000                      | 6,000                       |                    |         |                     |  |
|   | <b>Other Financing Sources</b>                | <b>380</b>        | <b>26,850</b>     | <b>6,000</b>               | <b>6,000</b>                |                    |         |                     |  |
|   | <b>Total Financing Sources</b>                | <b>1,446,140</b>  | <b>1,655,502</b>  | <b>1,224,623</b>           | <b>1,224,623</b>            |                    |         |                     |  |

(Summary of Financial Requirements)

| Sub-Obj.                                  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials | 378,232           | 379,528           | 388,165                    | 388,165                     |



**Meeks Bay Fire**

Fund# 651 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |             | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-------------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured   | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$489,604,774  | \$2,297,777 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                     | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3001 Temporary Employees                     | 25,551            | 24,698            | 33,800                     | 33,800                      |
| 3002 Overtime                                | 58,048            | 26,271            | 23,920                     | 23,920                      |
| 3004 Other Compensation                      | 4,937             | 2,910             | 6,060                      | 6,060                       |
| 3020 Employers Share of Employee Retrmt Sys  | 36,762            | 46,578            | 87,183                     | 87,183                      |
| 3021 Employers Share of O.A.S.D.I.           | 1,584             | 1,546             | 932                        | 932                         |
| 3022 Medicare                                | 5,627             | 6,466             | 6,119                      | 6,119                       |
| 3040 Employers Health Insurance              | 56,238            | 75,324            | 86,496                     | 86,496                      |
| 3041 Employers Share of Unemployment Ins     | 237               | 738               | 1,000                      | 1,000                       |
| 3042 Long Term Disability Insurance          | 636               | 575               | 720                        | 720                         |
| 3043 Employer Share Deferred Comp            | 7,062             | 12,996            | 13,522                     | 13,522                      |
| 3060 Workers' Comp Insurance                 | 57,458            | 24,218            | 51,618                     | 51,618                      |
| <b>Salaries And Employee Benefits</b>        | <b>632,373</b>    | <b>601,848</b>    | <b>699,535</b>             | <b>699,535</b>              |
| 4021 Fire Turnouts                           | 1,473             | 4,040             | 5,500                      | 5,500                       |
| 4022 Uniforms                                | 1,516             | 2,896             | 3,000                      | 3,000                       |
| 4040 Communication - Telephone               | 2,227             | 2,688             | 2,800                      | 2,800                       |
| 4042 Communication - Radio                   | 108               | 101               | 1,500                      | 1,500                       |
| 4043 Communications - Dispatch Contract      | 4,038             | 4,133             | 7,700                      | 7,700                       |
| 4080 Household Expenses                      | 252               | 495               | 1,000                      | 1,000                       |
| 4100 Insurance Premiums                      | 6,067             | 10,985            | 11,550                     | 11,550                      |
| 4103 Spec Dist Board of Directors Insurance  | 16,416            | 24,108            | 20,600                     | 20,600                      |
| 4140 Maintenance - Equipment                 | 424               | 470               | 1,500                      | 1,500                       |
| 4141 Maint - Office Equipment                | 583               | 1,359             | 0                          | 0                           |
| 4142 Maint Telephone / Radios                | 2,078             | 1,948             | 800                        | 800                         |
| 4143 Maint Service Contract                  | 0                 | 808               | 0                          | 0                           |
| 4160 Maint Veh - Contract Services           | 968               | 11,154            | 13,000                     | 13,000                      |
| 4162 Maint Vehicles - Supplies               | 1,117             | 5,564             | 0                          | 0                           |
| 4180 Maintenance - Building & Imprvmnts      | 1,911             | 3,400             | 3,000                      | 3,000                       |
| 4181 Maint - Meeting & Office Center         | 737               | 111               | 1,800                      | 1,800                       |
| 4183 Maintenance - Grounds                   | 821               | 73                | 0                          | 0                           |
| 4201 Medical Supplies - Field                | 1,377             | 3,012             | 1,800                      | 1,800                       |
| 4220 Memberships                             | 1,923             | 2,189             | 2,425                      | 2,425                       |
| 4240 Miscellaneous Expenses                  | 3,114             | 2,792             | 3,600                      | 3,600                       |
| 4260 Office Expenses                         | 1,916             | 2,061             | 3,200                      | 3,200                       |
| 4261 Postage                                 | 795               | 651               | 720                        | 720                         |
| 4263 Subscription/Newspaper/Journal          | 792               | 306               | 450                        | 450                         |
| 4264 Books / manuals                         | 0                 | 138               | 0                          | 0                           |
| 4300 Professional and Specialized Services   | 7,157             | 12,568            | 19,000                     | 19,000                      |
| 4302 Prof & Spec Sev - Construction          | 0                 | 237               | 0                          | 0                           |
| 4304 Spec Dept Exp - Agency Adm Fees         | 572               | 534               | 0                          | 0                           |
| 4334 Fire Prevention                         | 5,478             | 11,695            | 10,000                     | 10,000                      |
| 4339 Prof Serv - EIR Contract                | 10                | 0                 | 0                          | 0                           |
| 4400 Publications and Legal Notices          | 561               | 413               | 350                        | 350                         |
| 4460 Small Toos & Instruments                | 314               | 470               | 1,300                      | 1,300                       |
| 4462 Computer Equipment                      | 0                 | 532               | 0                          | 0                           |
| 4500 Special Departmental Expense            | 771               | 515               | 2,000                      | 2,000                       |
| 4502 Educational Materials                   | 317               | 593               | 1,000                      | 1,000                       |
| 4503 Staff Development                       | 4,300             | 4,840             | 17,500                     | 17,500                      |
| 4504 Education Training - Board of Directors | 482               | 288               | 3,000                      | 3,000                       |
| 4507 Fire and Safety Supplies                | 5,148             | 16,833            | 7,000                      | 7,000                       |
| 4508 Spec Dept Exp - Snow Removal            | 600               | 600               | 1,000                      | 1,000                       |

**Meeks Bay Fire**

Fund# 651 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |             | Delinquency |           | Means of Financing Voter Approved Debt |         | Total Tax Rate |
|----------------|-------------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured   | Secured     | Unsecured | Unsecured                              | Secured |                |
| \$489,604,774  | \$2,297,777 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                 | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4571 Spec Dept Exp - Signs               | 144               | 275               | 800                        | 800                         |
| 4600 Transportation and Travel           | 1,395             | 2,730             | 3,000                      | 3,000                       |
| 4601 Transport & Travel-Volunteer        | 0                 | 6                 | 0                          | 0                           |
| 4602 Private Auto Mileage                | 915               | 1,090             | 12,000                     | 12,000                      |
| 4606 Fuel Purchase - Bulk                | 2,889             | 4,186             | 8,000                      | 8,000                       |
| 4620 Utilities                           | 6,946             | 9,129             | 9,700                      | 9,700                       |
| <b>Services And Supplies</b>             | <b>88,653</b>     | <b>153,018</b>    | <b>181,595</b>             | <b>181,595</b>              |
| 5060 Retirement of other Long-term Debt  | 0                 | 10,666            | 20,454                     | 20,454                      |
| 5100 Interest on Other Long-term Debt    | 0                 | 0                 | 6,284                      | 6,284                       |
| 5306 Central Duplicating                 | 0                 | 136               | 0                          | 0                           |
| <b>Other Charges</b>                     | <b>0</b>          | <b>10,802</b>     | <b>26,738</b>              | <b>26,738</b>               |
| 6020 Fixed Assets - Bldgs & Improvements | 3,165             | 1,429             | 0                          | 0                           |
| 6040 Fixed Assets - Equipment            | 234,711           | 46,092            | 0                          | 0                           |
| <b>Fixed Assets</b>                      | <b>237,877</b>    | <b>47,521</b>     | <b>0</b>                   | <b>0</b>                    |
| 7300 Appropriation for Contingencies     | 0                 | 0                 | 276,755                    | 276,755                     |
| <b>Appropriation For Contingencies</b>   | <b>0</b>          | <b>0</b>          | <b>276,755</b>             | <b>276,755</b>              |
| 7400 To Reserve                          | 0                 | 189,184           | 40,000                     | 40,000                      |
| <b>Reserves - Budgetary Only</b>         | <b>0</b>          | <b>189,184</b>    | <b>40,000</b>              | <b>40,000</b>               |
| <b>Total Financing Uses</b>              | <b>958,902</b>    | <b>1,002,372</b>  | <b>1,224,623</b>           | <b>1,224,623</b>            |

**Latrobe Fire**

Fund# 652 Assessed Valuation and Debt Service Tax Rate Summary

|   |   | Assessed Value    |                   | Delinquency                |                             | Means of Financing |         | Voter Approved Debt |  |
|---|---|-------------------|-------------------|----------------------------|-----------------------------|--------------------|---------|---------------------|--|
|   |   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured          | Secured | Total Tax Rate      |  |
|   |   | \$166,405,815     | \$1,149,152       |                            |                             |                    |         |                     |  |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |   |                   |                   |                            |                             |                    |         |                     |  |
| Sub-Obj.  |   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                    |         |                     |  |
| 0001  | Fund Balance                                  | -5,365            | 6,548             | 0                          | 0                           |                    |         |                     |  |
|   | <b>Fund Balance Available</b>                 | <b>-5,365</b>     | <b>6,548</b>      | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 0100  | PropTax - Current Secured                     | 69,646            | 75,506            | 81,400                     | 81,400                      |                    |         |                     |  |
| 0110  | PropTax - Current Unsecured                   | 1,715             | 1,815             | 1,700                      | 1,700                       |                    |         |                     |  |
| 0120  | PropTax - Prior Secured                       | -72               | 77                | 0                          | 0                           |                    |         |                     |  |
| 0130  | PropTax - Prior Unsecured                     | 12                | 17                | 0                          | 0                           |                    |         |                     |  |
| 0140  | Supplemental PropTax - Current                | 2,611             | 2,526             | 1,500                      | 1,500                       |                    |         |                     |  |
| 0150  | Supplemental PropTax - Prior                  | 1,421             | 1,741             | 1,200                      | 1,200                       |                    |         |                     |  |
| 0175  | Direct Assessment                             | 33,372            | 34,705            | 33,000                     | 33,000                      |                    |         |                     |  |
| 0360  | Penalties/Cost Delinquent Taxes               | 453               | 241               | 500                        | 500                         |                    |         |                     |  |
|   | <b>Taxes</b>                                  | <b>109,157</b>    | <b>116,628</b>    | <b>119,300</b>             | <b>119,300</b>              |                    |         |                     |  |
| 0400  | Interest                                      | 186               | 533               | 500                        | 500                         |                    |         |                     |  |
|   | <b>Revenue From Use Of Money And Property</b> | <b>186</b>        | <b>533</b>        | <b>500</b>                 | <b>500</b>                  |                    |         |                     |  |
| 0820  | State Homeowners Property Tax Relief          | 1,334             | 1,292             | 1,300                      | 1,300                       |                    |         |                     |  |
|   | <b>Intergovernmental Revenue - State</b>      | <b>1,334</b>      | <b>1,292</b>      | <b>1,300</b>               | <b>1,300</b>                |                    |         |                     |  |
| 1200  | Other - Government Agencies                   | 98,837            | 110,040           | 110,000                    | 110,000                     |                    |         |                     |  |
|   | <b>Revenue Other Governmental Agencies</b>    | <b>98,837</b>     | <b>110,040</b>    | <b>110,000</b>             | <b>110,000</b>              |                    |         |                     |  |
| 1403  | Development Fees                              | 0                 | 21,217            | 12,588                     | 12,588                      |                    |         |                     |  |
| 1740  | Charges for Services                          | 0                 | 950               | 0                          | 0                           |                    |         |                     |  |
|   | <b>Charges For Services</b>                   | <b>0</b>          | <b>22,167</b>     | <b>12,588</b>              | <b>12,588</b>               |                    |         |                     |  |
| 1940  | Miscellaneous Revenue                         | 0                 | 2,896             | 0                          | 0                           |                    |         |                     |  |
|   | <b>Miscellaneous Revenues</b>                 | <b>0</b>          | <b>2,896</b>      | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 2000  | Sale of Fixed Assets                          | 10,000            | 0                 | 0                          | 0                           |                    |         |                     |  |
|   | <b>Other Financing Sources</b>                | <b>10,000</b>     | <b>0</b>          | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
|   | <b>Total Financing Sources</b>                | <b>214,150</b>    | <b>260,104</b>    | <b>243,688</b>             | <b>243,688</b>              |                    |         |                     |  |

(Summary of Financial Requirements)

| Sub-Obj. |  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|----------|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3000     | Permanent Employees/Elect. Officials   | 0                 | 0                 | 24,000                     | 24,000                      |
| 3001     | Temporary Employees                    | 76,921            | 81,455            | 70,000                     | 70,000                      |
| 3004     | Other Compensation                     | 1,000             | 309               | 1,900                      | 1,900                       |
| 3020     | Employers Share of Employee Retrmt Sys | 7,085             | 4,133             | 7,500                      | 7,500                       |
| 3021     | Employers Share of O.A.S.D.I.          | 4,769             | 5,069             | 5,000                      | 5,000                       |
| 3022     | Medicare                               | 1,115             | 1,186             | 1,550                      | 1,550                       |
| 3060     | Workers' Comp Insurance                | 9,202             | 12,668            | 13,200                     | 13,200                      |
|          | <b>Salaries And Employee Benefits</b>  | <b>100,092</b>    | <b>104,820</b>    | <b>123,150</b>             | <b>123,150</b>              |
| 4020     | Clothing and Personal Supplies         | 7,071             | 14,544            | 3,000                      | 3,000                       |
| 4040     | Communication - Telephone              | 4,297             | 3,061             | 3,850                      | 3,850                       |
| 4043     | Communications - Dispatch Contract     | 838               | 1,425             | 900                        | 900                         |
| 4060     | Food                                   | 179               | 0                 | 500                        | 500                         |
| 4080     | Household Expenses                     | 262               | 71                | 800                        | 800                         |
| 4081     | Household Exp - Paper Goods            | 0                 | 106               | 0                          | 0                           |
| 4084     | Expendable Household Equipment         | 413               | 74                | 0                          | 0                           |
| 4085     | Refuse Disposal                        | 33                | 202               | 132                        | 132                         |
| 4100     | Insurance Premiums                     | 4,790             | 7,029             | 5,000                      | 5,000                       |
| 4140     | Maintenance - Equipment                | 729               | 442               | 2,000                      | 2,000                       |
| 4141     | Maint - Office Equipment               | 90                | 157               | 200                        | 200                         |

**Latrobe Fire**

Fund# 652 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |             | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-------------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured   | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$166,405,815  | \$1,149,152 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4142 Maint Telephone / Radios              | 150               | 25                | 500                        | 500                         |
| 4160 Maint Veh - Contract Services         | 2,023             | 23,104            | 6,500                      | 6,500                       |
| 4161 Maint Veh - Drop Ship Inventory       | 8,386             | 8,084             | 6,500                      | 6,500                       |
| 4164 Maint Vehicles - Tires & Tubes        | 2,237             | 355               | 1,200                      | 1,200                       |
| 4180 Maintenance - Buildng & Imprvmnts     | 2,138             | 1,303             | 1,200                      | 1,200                       |
| 4200 Medical, Dental & Lab Supplies        | 0                 | 432               | 0                          | 0                           |
| 4201 Medical Supplies - Field              | 35                | 268               | 300                        | 300                         |
| 4220 Memberships                           | 1,881             | 1,575             | 1,903                      | 1,903                       |
| 4260 Office Expenses                       | 1,337             | 4,919             | 1,200                      | 1,200                       |
| 4261 Postage                               | 0                 | 0                 | 40                         | 40                          |
| 4262 Software                              | 102               | 169               | 750                        | 750                         |
| 4264 Books / manuals                       | 0                 | 0                 | 100                        | 100                         |
| 4265 Law Books                             | 102               | 0                 | 200                        | 200                         |
| 4300 Professional and Specialized Services | 3,250             | 3,275             | 5,000                      | 5,000                       |
| 4304 Spec Dept Exp - Agency Adm Fees       | 0                 | 121               | 0                          | 0                           |
| 4305 Prof Serv - Accounting                | 4,250             | 1,800             | 1,800                      | 1,800                       |
| 4308 External Data Processing Services     | 0                 | 72                | 100                        | 100                         |
| 4313 Prof & Spec Sev - Legal               | 1,056             | 0                 | 1,200                      | 1,200                       |
| 4322 Blood Draws                           | 150               | 4,118             | 4,200                      | 4,200                       |
| 4324 Medical , Dental and Lab Services     | 300               | 0                 | 0                          | 0                           |
| 4400 Publications and Legal Notices        | 0                 | 49                | 100                        | 100                         |
| 4420 Rent & Leases Equipment               | 0                 | 115               | 0                          | 0                           |
| 4440 Rents & Leases - Bldg & Improv        | 0                 | 0                 | 2                          | 2                           |
| 4460 Small Toos & Instruments              | 1,999             | 3,450             | 1,200                      | 1,200                       |
| 4462 Computer Equipment                    | 1,987             | 1,615             | 1,800                      | 1,800                       |
| 4463 Equipment: Telephone and Radio        | 1,969             | 131               | 1,850                      | 1,850                       |
| 4465 Equipment: Vehicle                    | 657               | 0                 | 2,500                      | 2,500                       |
| 4500 Special Departmental Expense          | 2,443             | 1,593             | 0                          | 0                           |
| 4502 Educational Materials                 | 154               | 2,799             | 500                        | 500                         |
| 4503 Staff Development                     | 2,672             | 702               | 2,000                      | 2,000                       |
| 4507 Fire and Safety Supplies              | 4,054             | 9,045             | 3,200                      | 3,200                       |
| 4602 Private Auto Mileage                  | 0                 | 0                 | 300                        | 300                         |
| 4606 Fuel Purchase - Bulk                  | 7,291             | 8,432             | 7,000                      | 7,000                       |
| 4620 Utilities                             | 2,256             | 2,190             | 2,400                      | 2,400                       |
| <b>Services And Supplies</b>               | <b>71,583</b>     | <b>106,854</b>    | <b>71,927</b>              | <b>71,927</b>               |
| 6040 Fixed Assets - Equipment              | 22,257            | 0                 | 12,000                     | 12,000                      |
| 6043 Equipment - Capital Leases            | 13,572            | 21,217            | 16,217                     | 16,217                      |
| <b>Fixed Assets</b>                        | <b>35,829</b>     | <b>21,217</b>     | <b>28,217</b>              | <b>28,217</b>               |
| 7300 Appropriation for Contingencies       | 109               | 0                 | 5,395                      | 5,395                       |
| <b>Appropriation For Contingencies</b>     | <b>109</b>        | <b>0</b>          | <b>5,395</b>               | <b>5,395</b>                |
| 7400 To Reserve                            | 0                 | 40,000            | 15,000                     | 15,000                      |
| <b>Reserves - Budgetary Only</b>           | <b>0</b>          | <b>40,000</b>     | <b>15,000</b>              | <b>15,000</b>               |
| <b>Total Financing Uses</b>                | <b>207,613</b>    | <b>272,891</b>    | <b>243,688</b>             | <b>243,688</b>              |

**Mosquito Fire**

Fund# 654 Assessed Valuation and Debt Service Tax Rate Summary

|   |   | Assessed Value    |                   | Delinquency                |                             | Means of Financing |         | Voter Approved Debt |  |
|---|---|-------------------|-------------------|----------------------------|-----------------------------|--------------------|---------|---------------------|--|
|   |   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured          | Secured | Total Tax Rate      |  |
|   |   | \$85,468,184      | \$481,425         |                            |                             |                    |         |                     |  |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |   |                   |                   |                            |                             |                    |         |                     |  |
| Sub-Obj.  |   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                    |         |                     |  |
| 0001  | Fund Balance                                  | 57,556            | 58,913            | 44,100                     | 44,100                      |                    |         |                     |  |
| 0002  | From Reserves                                 | 8,980             | 0                 | 0                          | 0                           |                    |         |                     |  |
|   | <b>Fund Balance Available</b>                 | <b>66,536</b>     | <b>58,913</b>     | <b>44,100</b>              | <b>44,100</b>               |                    |         |                     |  |
| 0100  | PropTax - Current Secured                     | 72,013            | 76,595            | 102,000                    | 102,000                     |                    |         |                     |  |
| 0110  | PropTax - Current Unsecured                   | 1,816             | 1,834             | 0                          | 0                           |                    |         |                     |  |
| 0120  | PropTax - Prior Secured                       | -77               | 92                | 0                          | 0                           |                    |         |                     |  |
| 0130  | PropTax - Prior Unsecured                     | 13                | 18                | 0                          | 0                           |                    |         |                     |  |
| 0140  | Supplemental PropTax - Current                | 2,689             | 2,553             | 2,500                      | 2,500                       |                    |         |                     |  |
| 0150  | Supplemental PropTax - Prior                  | 1,511             | 1,793             | 0                          | 0                           |                    |         |                     |  |
| 0175  | Direct Assessment                             | 146,520           | 146,311           | 157,920                    | 157,920                     |                    |         |                     |  |
| 0360  | Penalties/Cost Delinquent Taxes               | 2,173             | 2,613             | 0                          | 0                           |                    |         |                     |  |
|   | <b>Taxes</b>                                  | <b>226,657</b>    | <b>231,809</b>    | <b>262,420</b>             | <b>262,420</b>              |                    |         |                     |  |
| 0400  | Interest                                      | 702               | 822               | 0                          | 0                           |                    |         |                     |  |
|   | <b>Revenue From Use Of Money And Property</b> | <b>702</b>        | <b>822</b>        | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 0820  | State Homeowners Property Tax Relief          | 1,374             | 1,306             | 0                          | 0                           |                    |         |                     |  |
|   | <b>Intergovernmental Revenue - State</b>      | <b>1,374</b>      | <b>1,306</b>      | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 1200  | Other - Government Agencies                   | 19,100            | 21,402            | 0                          | 0                           |                    |         |                     |  |
|   | <b>Revenue Other Governmental Agencies</b>    | <b>19,100</b>     | <b>21,402</b>     | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 1403  | Development Fees                              | 0                 | 2,937             | 0                          | 0                           |                    |         |                     |  |
|   | <b>Charges For Services</b>                   | <b>0</b>          | <b>2,937</b>      | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 1940  | Miscellaneous Revenue                         | 9,822             | 19,795            | 2,000                      | 2,000                       |                    |         |                     |  |
|   | <b>Miscellaneous Revenues</b>                 | <b>9,822</b>      | <b>19,795</b>     | <b>2,000</b>               | <b>2,000</b>                |                    |         |                     |  |
|   | <b>Total Financing Sources</b>                | <b>324,191</b>    | <b>336,984</b>    | <b>308,520</b>             | <b>308,520</b>              |                    |         |                     |  |

(Summary of Financial Requirements)

| Sub-Obj. |  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|----------|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3000     | Permanent Employees/Elect. Officials   | 87,138            | 91,118            | 110,445                    | 110,445                     |
| 3001     | Temporary Employees                    | 8,924             | 9,423             | 0                          | 0                           |
| 3004     | Other Compensation                     | 0                 | 504               | 0                          | 0                           |
| 3020     | Employers Share of Employee Retrmt Sys | 9,717             | 10,600            | 10,600                     | 10,600                      |
| 3021     | Employers Share of O.A.S.D.I.          | 5,956             | 6,265             | 6,848                      | 6,848                       |
| 3022     | Medicare                               | 1,393             | 1,465             | 1,657                      | 1,657                       |
| 3040     | Employers Health Insurance             | 10,716            | 9,347             | 18,000                     | 18,000                      |
| 3041     | Employers Share of Unemployment Ins    | 240               | 414               | 1,435                      | 1,435                       |
| 3060     | Workers' Comp Insurance                | 31,785            | 39,929            | 31,840                     | 31,840                      |
|          | <b>Salaries And Employee Benefits</b>  | <b>155,868</b>    | <b>169,065</b>    | <b>180,825</b>             | <b>180,825</b>              |
| 4020     | Clothing and Personal Supplies         | 3,740             | 826               | 1,000                      | 1,000                       |
| 4021     | Fire Turnouts                          | 3,238             | 9,657             | 4,200                      | 4,200                       |
| 4022     | Uniforms                               | 870               | 537               | 750                        | 750                         |
| 4040     | Communication - Telephone              | 1,928             | 931               | 1,000                      | 1,000                       |
| 4042     | Communication - Radio                  | 631               | 1,969             | 2,000                      | 2,000                       |
| 4060     | Food                                   | 47                | 310               | 500                        | 500                         |
| 4080     | Household Expenses                     | 668               | 324               | 400                        | 400                         |
| 4081     | Household Exp - Paper Goods            | 0                 | 0                 | 100                        | 100                         |
| 4085     | Refuse Disposal                        | 455               | 483               | 475                        | 475                         |
| 4100     | Insurance Premiums                     | 6,782             | 8,621             | 9,500                      | 9,500                       |
| 4140     | Maintenance - Equipment                | 1,839             | 1,175             | 1,500                      | 1,500                       |

**Mosquito Fire**

Fund# 654 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$85,468,184   | \$481,425 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4141 Maint - Office Equipment              | 102               | 322               | 500                        | 500                         |
| 4142 Maint Telephone / Radios              | 195               | 113               | 500                        | 500                         |
| 4144 Maint: Computer System                | 0                 | 0                 | 250                        | 250                         |
| 4161 Maint Veh - Drop Ship Inventory       | 12,905            | 6,245             | 7,000                      | 7,000                       |
| 4162 Maint Vehicles - Supplies             | 1,054             | 483               | 700                        | 700                         |
| 4163 Maint Vehicles - Inventory            | 368               | 0                 | 200                        | 200                         |
| 4164 Maint Vehicles - Tires & Tubes        | 257               | 2,188             | 2,300                      | 2,300                       |
| 4165 Maint Vehicles - Oil & Grease         | 211               | 633               | 600                        | 600                         |
| 4180 Maintenance - Bldng & Imprvmnts       | 3,193             | 715               | 1,500                      | 1,500                       |
| 4183 Maintenance - Grounds                 | 77                | 0                 | 100                        | 100                         |
| 4200 Medical, Dental & Lab Supplies        | 154               | 1,572             | 1,000                      | 1,000                       |
| 4201 Medical Supplies - Field              | 0                 | 250               | 0                          | 0                           |
| 4220 Memberships                           | 90                | 190               | 200                        | 200                         |
| 4260 Office Expenses                       | 1,557             | 658               | 1,000                      | 1,000                       |
| 4261 Postage                               | 213               | 247               | 300                        | 300                         |
| 4262 Software                              | 102               | 169               | 100                        | 100                         |
| 4263 Subscription/Newspaper/Journal        | 84                | 30                | 50                         | 50                          |
| 4266 Printing / Duplicating Serv           | 61                | 144               | 150                        | 150                         |
| 4300 Professional and Specialized Services | 5,333             | 3,738             | 2,000                      | 2,000                       |
| 4304 Spec Dept Exp - Agency Adm Fees       | 170               | 159               | 2,892                      | 2,892                       |
| 4305 Prof Serv - Accounting                | 1,850             | 0                 | 1,625                      | 1,625                       |
| 4308 External Data Processing Services     | 144               | 189               | 0                          | 0                           |
| 4313 Prof & Spec Sev - Legal               | 420               | 161               | 500                        | 500                         |
| 4335 Prof Serv - Other EDC Depts           | 1,299             | 0                 | 400                        | 400                         |
| 4400 Publications and Legal Notices        | 42                | 171               | 200                        | 200                         |
| 4420 Rent & Leases Equipment               | 48                | 0                 | 65                         | 65                          |
| 4460 Small Toos & Instruments              | 376               | 75                | 250                        | 250                         |
| 4500 Special Departmental Expense          | 3,877             | 828               | 500                        | 500                         |
| 4502 Educational Materials                 | 100               | 100               | 500                        | 500                         |
| 4503 Staff Development                     | 2,629             | 1,313             | 1,500                      | 1,500                       |
| 4507 Fire and Safety Supplies              | 8,338             | 1,407             | 1,500                      | 1,500                       |
| 4600 Transportation and Travel             | 2,731             | 2,442             | 2,750                      | 2,750                       |
| 4602 Private Auto Mileage                  | 302               | 200               | 600                        | 600                         |
| 4606 Fuel Purchase - Bulk                  | 2,300             | 1,968             | 3,400                      | 3,400                       |
| 4620 Utilities                             | 4,204             | 3,836             | 3,850                      | 3,850                       |
| <b>Services And Supplies</b>               | <b>74,985</b>     | <b>55,380</b>     | <b>60,407</b>              | <b>60,407</b>               |
| 6020 Fixed Assets - Bldgs & Improvements   | 2,612             | 2,937             | 0                          | 0                           |
| 6040 Fixed Assets - Equipment              | 22,985            | 24,985            | 25,000                     | 25,000                      |
| <b>Fixed Assets</b>                        | <b>25,598</b>     | <b>27,922</b>     | <b>25,000</b>              | <b>25,000</b>               |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 20,000                     | 20,000                      |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>20,000</b>              | <b>20,000</b>               |
| 7400 To Reserve                            | 0                 | 23,691            | 22,288                     | 22,288                      |
| <b>Reserves - Budgetary Only</b>           | <b>0</b>          | <b>23,691</b>     | <b>22,288</b>              | <b>22,288</b>               |
| <b>Total Financing Uses</b>                | <b>256,451</b>    | <b>276,058</b>    | <b>308,520</b>             | <b>308,520</b>              |

**Garden Valley Fire**

Fund# 655 Assessed Valuation and Debt Service Tax Rate Summary

|   |   | Assessed Value    |                   | Delinquency                |                             | Means of Financing Voter Approved Debt |         |       |          |
|---|---|-------------------|-------------------|----------------------------|-----------------------------|--|---------|-------|----------|
|   |   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured                              | Secured | Total | Tax Rate |
|   |   | \$312,565,542     | \$1,859,939       |                            |                             |  |         |       |          |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |   |                   |                   |                            |                             |  |         |       |          |
| Sub-Obj.  |   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |  |         |       |          |
| 0001  | Fund Balance                                  | 155,955           | 134,704           | 76,730                     | 76,730                      |  |         |       |          |
| 0002  | From Reserves                                 | 0                 | 4,562             | 97,068                     | 97,068                      |  |         |       |          |
|   | <b>Fund Balance Available</b>                 | <b>155,955</b>    | <b>139,266</b>    | <b>173,798</b>             | <b>173,798</b>              |  |         |       |          |
| 0100  | PropTax - Current Secured                     | 205,576           | 221,241           | 250,269                    | 250,269                     |  |         |       |          |
| 0110  | PropTax - Current Unsecured                   | 4,995             | 5,204             | 0                          | 0                           |  |         |       |          |
| 0120  | PropTax - Prior Secured                       | -214              | 259               | 0                          | 0                           |  |         |       |          |
| 0130  | PropTax - Prior Unsecured                     | 55                | 49                | 0                          | 0                           |  |         |       |          |
| 0140  | Supplemental PropTax - Current                | 7,505             | 7,244             | 0                          | 0                           |  |         |       |          |
| 0150  | Supplemental PropTax - Prior                  | 4,147             | 5,004             | 0                          | 0                           |  |         |       |          |
| 0175  | Direct Assessment                             | 89,827            | 90,287            | 90,650                     | 90,650                      |  |         |       |          |
| 0360  | Penalties/Cost Delinquent Taxes               | 1,548             | 1,727             | 0                          | 0                           |  |         |       |          |
|   | <b>Taxes</b>                                  | <b>313,438</b>    | <b>331,015</b>    | <b>340,919</b>             | <b>340,919</b>              |  |         |       |          |
| 0400  | Interest                                      | 3,221             | 2,134             | 0                          | 0                           |  |         |       |          |
|   | <b>Revenue From Use Of Money And Property</b> | <b>3,221</b>      | <b>2,134</b>      | <b>0</b>                   | <b>0</b>                    |  |         |       |          |
| 0820  | State Homeowners Property Tax Relief          | 3,834             | 3,706             | 0                          | 0                           |  |         |       |          |
|   | <b>Intergovernmental Revenue - State</b>      | <b>3,834</b>      | <b>3,706</b>      | <b>0</b>                   | <b>0</b>                    |  |         |       |          |
| 1200  | Other - Government Agencies                   | 123,951           | 132,961           | 145,621                    | 145,621                     |  |         |       |          |
|   | <b>Revenue Other Governmental Agencies</b>    | <b>123,951</b>    | <b>132,961</b>    | <b>145,621</b>             | <b>145,621</b>              |  |         |       |          |
| 1403  | Development Fees                              | 50,000            | 15,000            | 20,000                     | 20,000                      |  |         |       |          |
|   | <b>Charges For Services</b>                   | <b>50,000</b>     | <b>15,000</b>     | <b>20,000</b>              | <b>20,000</b>               |  |         |       |          |
| 1940  | Miscellaneous Revenue                         | 4,359             | 18,497            | 1,000                      | 1,000                       |  |         |       |          |
|   | <b>Miscellaneous Revenues</b>                 | <b>4,359</b>      | <b>18,497</b>     | <b>1,000</b>               | <b>1,000</b>                |  |         |       |          |
|   | <b>Total Financing Sources</b>                | <b>654,758</b>    | <b>642,580</b>    | <b>681,338</b>             | <b>681,338</b>              |  |         |       |          |

(Summary of Financial Requirements)

| Sub-Obj. |  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|----------|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3000     | Permanent Employees/Elect. Officials   | 199,021           | 203,717           | 226,500                    | 226,500                     |
| 3001     | Temporary Employees                    | 10,052            | 23,028            | 15,000                     | 15,000                      |
| 3002     | Overtime                               | 11,472            | 13,449            | 15,000                     | 15,000                      |
| 3004     | Other Compensation                     | 3,519             | 4,842             | 0                          | 0                           |
| 3020     | Employers Share of Employee Retrmt Sys | 13,414            | 44,344            | 63,800                     | 63,800                      |
| 3021     | Employers Share of O.A.S.D.I.          | 13,892            | 15,316            | 16,000                     | 16,000                      |
| 3022     | Medicare                               | 3,249             | 3,582             | 3,640                      | 3,640                       |
| 3040     | Employers Health Insurance             | 44,183            | 47,031            | 50,256                     | 50,256                      |
| 3041     | Employers Share of Unemployment Ins    | 993               | 1,600             | 1,500                      | 1,500                       |
| 3043     | Employer Share Deferred Comp           | 0                 | 2,000             | 0                          | 0                           |
| 3060     | Workers' Comp Insurance                | 57,620            | 67,094            | 69,000                     | 69,000                      |
|          | <b>Salaries And Employee Benefits</b>  | <b>357,415</b>    | <b>426,004</b>    | <b>460,696</b>             | <b>460,696</b>              |
| 4020     | Clothing and Personal Supplies         | 1,680             | 1,856             | 2,200                      | 2,200                       |
| 4040     | Communication - Telephone              | 2,675             | 4,328             | 4,000                      | 4,000                       |
| 4042     | Communication - Radio                  | 5,561             | 3,701             | 5,000                      | 5,000                       |
| 4060     | Food                                   | 25                | 0                 | 500                        | 500                         |
| 4080     | Household Expenses                     | 1,136             | 426               | 1,000                      | 1,000                       |
| 4085     | Refuse Disposal                        | 426               | 470               | 700                        | 700                         |
| 4086     | Janitorial / Custodial Services        | 56                | 0                 | 0                          | 0                           |
| 4100     | Insurance Premiums                     | 9,751             | 15,902            | 14,000                     | 14,000                      |
| 4140     | Maintenance - Equipment                | 1,281             | 1,757             | 4,000                      | 4,000                       |

**Garden Valley Fire**

Fund# 655 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |             | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-------------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured   | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$312,565,542  | \$1,859,939 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 4142 Maint Telephone / Radios                     | 1,874             | 1,336             | 5,000                      | 5,000                       |
| 4161 Maint Veh - Drop Ship Inventory              | 9,547             | 11,101            | 10,000                     | 10,000                      |
| 4180 Maintenance - Bldg & Imprvmnts               | 4,933             | 9,144             | 8,000                      | 8,000                       |
| 4200 Medical, Dental & Lab Supplies               | 1,993             | 419               | 500                        | 500                         |
| 4201 Medical Supplies - Field                     | 0                 | 883               | 2,280                      | 2,280                       |
| 4220 Memberships                                  | 1,155             | 973               | 1,000                      | 1,000                       |
| 4260 Office Expenses                              | 1,711             | 1,337             | 1,000                      | 1,000                       |
| 4261 Postage                                      | 373               | 351               | 1,000                      | 1,000                       |
| 4263 Subscription/Newspaper/Journal               | 676               | 495               | 0                          | 0                           |
| 4305 Prof Serv - Accounting                       | 0                 | 2,850             | 0                          | 0                           |
| 4308 External Data Processing Services            | 162               | 264               | 150                        | 150                         |
| 4313 Prof & Spec Sev - Legal                      | 730               | 588               | 1,000                      | 1,000                       |
| 4400 Publications and Legal Notices               | 138               | 825               | 500                        | 500                         |
| 4460 Small Toos & Instruments                     | 254               | 1,856             | 1,500                      | 1,500                       |
| 4500 Special Departmental Expense                 | 11,114            | 8,209             | 7,000                      | 7,000                       |
| 4503 Staff Development                            | 3,534             | 2,110             | 5,000                      | 5,000                       |
| 4507 Fire and Safety Supplies                     | 4,937             | 1,997             | 10,000                     | 10,000                      |
| 4536 Retirement Benefit                           | 0                 | 2,750             | 3,000                      | 3,000                       |
| 4563 Road: Materials Testing                      | 0                 | 0                 | 500                        | 500                         |
| 4600 Transportation and Travel                    | 943               | 0                 | 0                          | 0                           |
| 4604 Aging - Private Mlg Volunteer                | 5,805             | 12,996            | 12,000                     | 12,000                      |
| 4606 Fuel Purchase - Bulk                         | 6,539             | 6,724             | 7,000                      | 7,000                       |
| 4620 Utilities                                    | 8,633             | 9,683             | 9,500                      | 9,500                       |
| <b>Services And Supplies</b>                      | <b>87,639</b>     | <b>105,331</b>    | <b>117,330</b>             | <b>117,330</b>              |
| 5060 Retirement of other Long-term Debt           | 0                 | 18,765            | 18,881                     | 18,881                      |
| 5080 Interest on Bonds                            | 0                 | 3,477             | 3,360                      | 3,360                       |
| <b>Other Charges</b>                              | <b>0</b>          | <b>22,242</b>     | <b>22,242</b>              | <b>22,242</b>               |
| 6000 Fixed Assets - Land                          | 0                 | 0                 | 3,000                      | 3,000                       |
| 6020 Fixed Assets - Bldgs & Improvements          | 0                 | 0                 | 3,000                      | 3,000                       |
| 6040 Fixed Assets - Equipment                     | 75,000            | 0                 | 5,000                      | 5,000                       |
| 6042 Fixed Assets - Equip - Computer Sys          | 0                 | 1,711             | 3,000                      | 3,000                       |
| <b>Fixed Assets</b>                               | <b>75,000</b>     | <b>1,711</b>      | <b>14,000</b>              | <b>14,000</b>               |
| 7300 Appropriation for Contingencies              | 0                 | 0                 | 16,580                     | 16,580                      |
| <b>Appropriation For Contingencies</b>            | <b>0</b>          | <b>0</b>          | <b>16,580</b>              | <b>16,580</b>               |
| 7400 To Reserve                                   | 0                 | 0                 | 6,986                      | 6,986                       |
| 7401 To Reserve for Designations                  | 0                 | 0                 | 42,504                     | 42,504                      |
| 7402 Designation: Road Infrastructure Replacement | 0                 | 0                 | 1,000                      | 1,000                       |
| <b>Reserves - Budgetary Only</b>                  | <b>0</b>          | <b>0</b>          | <b>50,490</b>              | <b>50,490</b>               |
| <b>Total Financing Uses</b>                       | <b>520,054</b>    | <b>555,287</b>    | <b>681,338</b>             | <b>681,338</b>              |



**Diamond Spgs/El Dorado Fire**

Fund# 656 Assessed Valuation and Debt Service Tax Rate Summary

|  | Assessed Value  |              | Delinquency |           | Means of Financing |         | Voter Approved Debt<br>Total Tax Rate |
|--|-----------------|--------------|-------------|-----------|--------------------|---------|---------------------------------------|
|  | Secured         | Unsecured    | Secured     | Unsecured | Unsecured          | Secured |                                       |
|  | \$1,285,441,051 | \$62,892,753 |             |           |                    |         |                                       |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 423,289           | 528,756           | 100,000                    | 100,000                     |
| 0002 From Reserves                            | 0                 | 355,340           | 344,952                    | 344,952                     |
| <b>Fund Balance Available</b>                 | <b>423,289</b>    | <b>884,096</b>    | <b>444,952</b>             | <b>444,952</b>              |
| 0100 PropTax - Current Secured                | 1,660,646         | 1,859,807         | 2,008,592                  | 2,008,592                   |
| 0110 PropTax - Current Unsecured              | 41,151            | 44,700            | 48,276                     | 48,276                      |
| 0120 PropTax - Prior Secured                  | -1,735            | 1,758             | 1,899                      | 1,899                       |
| 0130 PropTax - Prior Unsecured                | 266               | 406               | 439                        | 439                         |
| 0140 Supplemental PropTax - Current           | 62,205            | 62,230            | 67,208                     | 67,208                      |
| 0150 Supplemental PropTax - Prior             | 34,136            | 41,477            | 45,543                     | 45,543                      |
| 0360 Penalties/Cost Delinquent Taxes          | 873               | 693               | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>1,797,542</b>  | <b>2,011,071</b>  | <b>2,171,957</b>           | <b>2,171,957</b>            |
| 0400 Interest                                 | 9,261             | 8,351             | 8,000                      | 8,000                       |
| <b>Revenue From Use Of Money And Property</b> | <b>9,261</b>      | <b>8,351</b>      | <b>8,000</b>               | <b>8,000</b>                |
| 0820 State Homeowners Property Tax Relief     | 31,778            | 31,808            | 34,353                     | 34,353                      |
| <b>Intergovernmental Revenue - State</b>      | <b>31,778</b>     | <b>31,808</b>     | <b>34,353</b>              | <b>34,353</b>               |
| 1403 Development Fees                         | 130,000           | 66,000            | 196,500                    | 196,500                     |
| 1740 Charges for Services                     | 0                 | 0                 | 31,750                     | 31,750                      |
| <b>Charges For Services</b>                   | <b>130,000</b>    | <b>66,000</b>     | <b>228,250</b>             | <b>228,250</b>              |
| 1940 Miscellaneous Revenue                    | 39,317            | 201,988           | 125,000                    | 125,000                     |
| <b>Miscellaneous Revenues</b>                 | <b>39,317</b>     | <b>201,988</b>    | <b>125,000</b>             | <b>125,000</b>              |
| 2000 Sale of Fixed Assets                     | 0                 | 10,000            | 20,000                     | 20,000                      |
| <b>Other Financing Sources</b>                | <b>0</b>          | <b>10,000</b>     | <b>20,000</b>              | <b>20,000</b>               |
| <b>Total Financing Sources</b>                | <b>2,431,187</b>  | <b>3,213,315</b>  | <b>3,032,511</b>           | <b>3,032,511</b>            |

(Summary of Financial Requirements)

| Sub-Obj.                                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials   | 668,613           | 694,419           | 814,813                    | 814,813                     |
| 3001 Temporary Employees                    | 56,752            | 33,531            | 33,404                     | 33,404                      |
| 3002 Overtime                               | 84,041            | 78,934            | 68,090                     | 68,090                      |
| 3004 Other Compensation                     | 6,907             | 4,384             | 6,300                      | 6,300                       |
| 3020 Employers Share of Employee Retrmt Sys | 92,882            | 124,087           | 242,173                    | 242,173                     |
| 3021 Employers Share of O.A.S.D.I.          | 51,192            | 51,858            | 59,240                     | 59,240                      |
| 3022 Medicare                               | 12,151            | 12,128            | 13,854                     | 13,854                      |
| 3040 Employers Health Insurance             | 119,226           | 164,427           | 203,816                    | 203,816                     |
| 3041 Employers Share of Unemployment Ins    | 656               | 191               | 1,349                      | 1,349                       |
| 3042 Long Term Disability Insurance         | 6,884             | 5,128             | 6,000                      | 6,000                       |
| 3043 Employer Share Deferred Comp           | 29,001            | 26,995            | 39,173                     | 39,173                      |
| 3060 Workers' Comp Insurance                | 70,250            | 102,134           | 119,191                    | 119,191                     |
| 3080 Flexible Benefits                      | 4,311             | 3,519             | 1,350                      | 1,350                       |
| <b>Salaries And Employee Benefits</b>       | <b>1,202,865</b>  | <b>1,301,735</b>  | <b>1,608,754</b>           | <b>1,608,754</b>            |
| 4020 Clothing and Personal Supplies         | 6,830             | 7,689             | 10,470                     | 10,470                      |
| 4041 Communications - Telephone             | 40,048            | 32,137            | 37,616                     | 37,616                      |
| 4060 Food                                   | 3,433             | 3,496             | 3,260                      | 3,260                       |
| 4080 Household Expenses                     | 14,260            | 10,262            | 14,856                     | 14,856                      |
| 4100 Insurance Premiums                     | 22,967            | 24,262            | 26,310                     | 26,310                      |
| 4140 Maintenance - Equipment                | 13,418            | 7,709             | 10,591                     | 10,591                      |
| 4141 Maint - Office Equipment               | 5,117             | 2,584             | 9,050                      | 9,050                       |

**Diamond Spgs/El Dorado Fire**

Fund# 656 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value  |              | Delinquency |           | Means of Financing |         | Voter Approved Debt |          |
|-----------------|--------------|-------------|-----------|--------------------|---------|---------------------|----------|
| Secured         | Unsecured    | Secured     | Unsecured | Unsecured          | Secured | Total               | Tax Rate |
| \$1,285,441,051 | \$62,892,753 |             |           |                    |         |                     |          |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4162 Maint Vehicles - Supplies             | 42,695            | 30,454            | 28,600                     | 28,600                      |
| 4180 Maintenance - Buidng & Imprvmnts      | 5,929             | 6,170             | 13,500                     | 13,500                      |
| 4200 Medical, Dental & Lab Supplies        | 209               | 0                 | 1,675                      | 1,675                       |
| 4220 Memberships                           | 3,260             | 3,967             | 3,550                      | 3,550                       |
| 4260 Office Expenses                       | 6,931             | 8,383             | 6,950                      | 6,950                       |
| 4261 Postage                               | 1,484             | 1,462             | 1,300                      | 1,300                       |
| 4266 Printing / Dupuplicating Serv         | 0                 | 1,390             | 0                          | 0                           |
| 4300 Professional and Specialized Services | 39,012            | 32,887            | 45,280                     | 45,280                      |
| 4304 Spec Dept Exp - Agency Adm Fees       | 1,508             | 1,230             | 1,584                      | 1,584                       |
| 4308 External Data Processing Services     | 204               | 189               | 144                        | 144                         |
| 4400 Publications and Legal Notices        | 1,094             | 471               | 400                        | 400                         |
| 4420 Rent & Leases Equipment               | 140               | 0                 | 680                        | 680                         |
| 4440 Rents & Leases - Bldg & Improv        | 116,025           | 168,512           | 567,701                    | 567,701                     |
| 4460 Small Toos & Instruments              | 398               | 10,436            | 8,515                      | 8,515                       |
| 4461 Minor Equipment                       | 647               | 21,431            | 56,499                     | 56,499                      |
| 4500 Special Departmental Expense          | 16,415            | 2,736             | 13,434                     | 13,434                      |
| 4503 Staff Development                     | 11,950            | 12,264            | 11,950                     | 11,950                      |
| 4507 Fire and Safety Supplies              | 7,596             | 2,693             | 8,505                      | 8,505                       |
| 4515 Fleet Fuel Purchase                   | 15,872            | 18,458            | 20,000                     | 20,000                      |
| 4600 Transportation and Travel             | 10,415            | 6,974             | 8,000                      | 8,000                       |
| 4606 Fuel Purchase - Bulk                  | 0                 | 0                 | 0                          | 0                           |
| 4620 Utilities                             | 28,051            | 32,396            | 35,200                     | 35,200                      |
| <b>Services And Supplies</b>               | <b>415,906</b>    | <b>450,643</b>    | <b>945,621</b>             | <b>945,621</b>              |
| 5300 Interfund Expenditures                | 0                 | 0                 | 1,584                      | 1,584                       |
| 5306 Central Duplicating                   | 1,214             | 1,463             | 0                          | 0                           |
| <b>Other Charges</b>                       | <b>1,214</b>      | <b>1,463</b>      | <b>1,584</b>               | <b>1,584</b>                |
| 6020 Fixed Assets - Bldgs & Improvements   | 7,928             | 15,675            | 129,500                    | 129,500                     |
| 6040 Fixed Assets - Equipment              | 272,438           | 401,413           | 247,053                    | 247,053                     |
| <b>Fixed Assets</b>                        | <b>280,366</b>    | <b>417,089</b>    | <b>376,553</b>             | <b>376,553</b>              |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 100,000                    | 100,000                     |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>100,000</b>             | <b>100,000</b>              |
| 7400 To Reserve                            | 70,148            | 0                 | 0                          | 0                           |
| <b>Reserves - Budgetary Only</b>           | <b>70,148</b>     | <b>0</b>          | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Uses</b>                | <b>1,970,498</b>  | <b>2,170,929</b>  | <b>3,032,511</b>           | <b>3,032,511</b>            |

**Georgetown Fire**

Fund# 657 Assessed Valuation and Debt Service Tax Rate Summary

|   |   | Assessed Value    |                   | Delinquency                |                             | Means of Financing |         | Voter Approved Debt |  |
|---|---|-------------------|-------------------|----------------------------|-----------------------------|--------------------|---------|---------------------|--|
|   |   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured          | Secured | Total Tax Rate      |  |
|   |   | \$245,494,439     | \$5,068,253       |                            |                             |                    |         |                     |  |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |   |                   |                   |                            |                             |                    |         |                     |  |
| Sub-Obj.  |   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                    |         |                     |  |
| 0001  | Fund Balance                                  | 89,978            | 97,528            | 133,406                    | 133,406                     |                    |         |                     |  |
| 0002  | From Reserves                                 | 35,069            | 5,000             | 0                          | 0                           |                    |         |                     |  |
|   | <b>Fund Balance Available</b>                 | <b>125,047</b>    | <b>102,528</b>    | <b>133,406</b>             | <b>133,406</b>              |                    |         |                     |  |
| 0100  | PropTax - Current Secured                     | 240,252           | 259,473           | 277,128                    | 277,128                     |                    |         |                     |  |
| 0110  | PropTax - Current Unsecured                   | 5,912             | 6,143             | 6,706                      | 6,706                       |                    |         |                     |  |
| 0120  | PropTax - Prior Secured                       | -252              | 303               | 0                          | 0                           |                    |         |                     |  |
| 0130  | PropTax - Prior Unsecured                     | 77                | 58                | 100                        | 100                         |                    |         |                     |  |
| 0140  | Supplemental PropTax - Current                | 8,871             | 8,552             | 1,500                      | 1,500                       |                    |         |                     |  |
| 0150  | Supplemental PropTax - Prior                  | 4,910             | 5,915             | 1,000                      | 1,000                       |                    |         |                     |  |
| 0175  | Direct Assessment                             | 82,984            | 82,846            | 81,620                     | 81,620                      |                    |         |                     |  |
| 0360  | Penalties/Cost Delinquent Taxes               | 2,569             | 1,844             | 100                        | 100                         |                    |         |                     |  |
|   | <b>Taxes</b>                                  | <b>345,323</b>    | <b>365,135</b>    | <b>368,154</b>             | <b>368,154</b>              |                    |         |                     |  |
| 0400  | Interest                                      | 1,302             | 1,256             | 1,500                      | 1,500                       |                    |         |                     |  |
|   | <b>Revenue From Use Of Money And Property</b> | <b>1,302</b>      | <b>1,256</b>      | <b>1,500</b>               | <b>1,500</b>                |                    |         |                     |  |
| 0820  | State Homeowners Property Tax Relief          | 4,534             | 4,378             | 4,154                      | 4,154                       |                    |         |                     |  |
|   | <b>Intergovernmental Revenue - State</b>      | <b>4,534</b>      | <b>4,378</b>      | <b>4,154</b>               | <b>4,154</b>                |                    |         |                     |  |
| 1200  | Other - Government Agencies                   | 26,286            | 30,031            | 30,031                     | 30,031                      |                    |         |                     |  |
|   | <b>Revenue Other Governmental Agencies</b>    | <b>26,286</b>     | <b>30,031</b>     | <b>30,031</b>              | <b>30,031</b>               |                    |         |                     |  |
| 1310  | Special Assessments                           | 102,684           | 105,938           | 113,089                    | 113,089                     |                    |         |                     |  |
| 1403  | Development Fees                              | 68,000            | 55,000            | 45,000                     | 45,000                      |                    |         |                     |  |
| 1740  | Charges for Services                          | 74,038            | 59,289            | 85,400                     | 85,400                      |                    |         |                     |  |
|   | <b>Charges For Services</b>                   | <b>244,722</b>    | <b>220,227</b>    | <b>243,489</b>             | <b>243,489</b>              |                    |         |                     |  |
| 1940  | Miscellaneous Revenue                         | 18,273            | 291,356           | 29,000                     | 29,000                      |                    |         |                     |  |
|   | <b>Miscellaneous Revenues</b>                 | <b>18,273</b>     | <b>291,356</b>    | <b>29,000</b>              | <b>29,000</b>               |                    |         |                     |  |
| 2000  | Sale of Fixed Assets                          | 0                 | 0                 | 500                        | 500                         |                    |         |                     |  |
|   | <b>Other Financing Sources</b>                | <b>0</b>          | <b>0</b>          | <b>500</b>                 | <b>500</b>                  |                    |         |                     |  |
|   | <b>Total Financing Sources</b>                | <b>765,487</b>    | <b>1,014,910</b>  | <b>810,234</b>             | <b>810,234</b>              |                    |         |                     |  |

(Summary of Financial Requirements)

| Sub-Obj. |  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|----------|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3000     | Permanent Employees/Elect. Officials   | 243,899           | 291,988           | 288,598                    | 288,598                     |
| 3001     | Temporary Employees                    | 23,058            | 17,463            | 22,916                     | 22,916                      |
| 3002     | Overtime                               | 20,857            | 19,528            | 14,250                     | 14,250                      |
| 3004     | Other Compensation                     | 1,272             | 2,605             | 3,600                      | 3,600                       |
| 3020     | Employers Share of Employee Retrmt Sys | 37,065            | 49,300            | 78,220                     | 78,220                      |
| 3021     | Employers Share of O.A.S.D.I.          | 1,840             | 939               | 2,614                      | 2,614                       |
| 3022     | Medicare                               | 3,341             | 3,697             | 4,147                      | 4,147                       |
| 3040     | Employers Health Insurance             | 60,424            | 56,026            | 58,617                     | 58,617                      |
| 3041     | Employers Share of Unemployment Ins    | 69                | 11,071            | 2,500                      | 2,500                       |
| 3043     | Employer Share Deferred Comp           | 11,895            | 20,588            | 22,323                     | 22,323                      |
| 3044     | Vision Insurance                       | 955               | 992               | 1,000                      | 1,000                       |
| 3060     | Workers' Comp Insurance                | 29,979            | 30,344            | 34,080                     | 34,080                      |
|          | <b>Salaries And Employee Benefits</b>  | <b>434,654</b>    | <b>504,540</b>    | <b>532,865</b>             | <b>532,865</b>              |
| 4020     | Clothing and Personal Supplies         | 9,479             | 7,693             | 9,540                      | 9,540                       |
| 4040     | Communication - Telephone              | 11,000            | 14,210            | 11,600                     | 11,600                      |
| 4060     | Food                                   | 2,260             | 2,545             | 2,700                      | 2,700                       |
| 4080     | Household Expenses                     | 2,462             | 2,222             | 2,050                      | 2,050                       |

**Georgetown Fire**

Fund# 657 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |             | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-------------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured   | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$245,494,439  | \$5,068,253 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                    | 12,020            | 16,703            | 16,500                     | 16,500                      |
| 4140 Maintenance - Equipment               | 2,534             | 286               | 2,208                      | 2,208                       |
| 4141 Maint - Office Equipment              | 192               | 504               | 1,500                      | 1,500                       |
| 4142 Maint Telephone / Radios              | 2,252             | 1,503             | 3,000                      | 3,000                       |
| 4160 Maint Veh - Contract Services         | 16,184            | 22,863            | 25,250                     | 25,250                      |
| 4162 Maint Vehicles - Supplies             | 0                 | 82                | 0                          | 0                           |
| 4180 Maintenance - Bldg & Imprvmnts        | 5,453             | 10,567            | 4,250                      | 4,250                       |
| 4220 Memberships                           | 9,725             | 4,383             | 9,735                      | 9,735                       |
| 4260 Office Expenses                       | 4,725             | 4,487             | 5,150                      | 5,150                       |
| 4300 Professional and Specialized Services | 4,996             | 14,343            | 9,250                      | 9,250                       |
| 4308 External Data Processing Services     | 144               | 144               | 144                        | 144                         |
| 4400 Publications and Legal Notices        | 167               | 129               | 800                        | 800                         |
| 4420 Rent & Leases Equipment               | 2,442             | 2,304             | 2,960                      | 2,960                       |
| 4460 Small Toos & Instruments              | 848               | 192               | 1,000                      | 1,000                       |
| 4461 Minor Equipment                       | 1,483             | 240               | 1,500                      | 1,500                       |
| 4500 Special Departmental Expense          | 17,176            | 26,380            | 4,300                      | 4,300                       |
| 4503 Staff Development                     | 3,736             | 3,215             | 3,000                      | 3,000                       |
| 4507 Fire and Safety Supplies              | 2,559             | 1,119             | 2,020                      | 2,020                       |
| 4600 Transportation and Travel             | 2,767             | 2,977             | 2,000                      | 2,000                       |
| 4606 Fuel Purchase - Bulk                  | 10,533            | 11,773            | 12,500                     | 12,500                      |
| 4620 Utilities                             | 13,542            | 15,116            | 14,600                     | 14,600                      |
| <b>Services And Supplies</b>               | <b>138,678</b>    | <b>165,979</b>    | <b>147,557</b>             | <b>147,557</b>              |
| 5060 Retirement of other Long-term Debt    | 0                 | 16,427            | 16,114                     | 16,114                      |
| <b>Other Charges</b>                       | <b>0</b>          | <b>16,427</b>     | <b>16,114</b>              | <b>16,114</b>               |
| 6020 Fixed Assets - Bldgs & Improvements   | 0                 | 0                 | 1,000                      | 1,000                       |
| 6040 Fixed Assets - Equipment              | 71,546            | 208,110           | 2,500                      | 2,500                       |
| 6060 Capitalized Fixed Asset               | 10,857            | 40,219            | 34,000                     | 34,000                      |
| <b>Fixed Assets</b>                        | <b>82,403</b>     | <b>248,329</b>    | <b>37,500</b>              | <b>37,500</b>               |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 21,198                     | 21,198                      |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>21,198</b>              | <b>21,198</b>               |
| 7400 To Reserve                            | 0                 | 0                 | 20,000                     | 20,000                      |
| 7401 To Reserve for Designations           | 0                 | 0                 | 35,000                     | 35,000                      |
| <b>Reserves - Budgetary Only</b>           | <b>0</b>          | <b>0</b>          | <b>55,000</b>              | <b>55,000</b>               |
| <b>Total Financing Uses</b>                | <b>655,735</b>    | <b>935,274</b>    | <b>810,234</b>             | <b>810,234</b>              |

**Lake Valley Fire**

Fund# 658 Assessed Valuation and Debt Service Tax Rate Summary

|   |   | Assessed Value    |                   | Delinquency                |                             | Means of Financing |         | Voter Approved Debt |  |
|---|---|-------------------|-------------------|----------------------------|-----------------------------|--------------------|---------|---------------------|--|
|   |   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured          | Secured | Total Tax Rate      |  |
|   |   | \$1,394,144,499   | \$16,799,007      |                            |                             |                    |         |                     |  |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |   |                   |                   |                            |                             |                    |         |                     |  |
| Sub-Obj.  |   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                    |         |                     |  |
| 0001  | Fund Balance                                  | 1,518,347         | 1,575,333         | 0                          | 0                           |                    |         |                     |  |
| 0002  | From Reserves                                 | 0                 | 0                 | 149,632                    | 149,632                     |                    |         |                     |  |
|   | <b>Fund Balance Available</b>                 | <b>1,518,347</b>  | <b>1,575,333</b>  | <b>149,632</b>             | <b>149,632</b>              |                    |         |                     |  |
| 0100  | PropTax - Current Secured                     | 1,917,089         | 2,155,259         | 2,475,119                  | 2,475,119                   |                    |         |                     |  |
| 0110  | PropTax - Current Unsecured                   | 47,572            | 51,640            | 0                          | 0                           |                    |         |                     |  |
| 0120  | PropTax - Prior Secured                       | -2,012            | 2,046             | 0                          | 0                           |                    |         |                     |  |
| 0130  | PropTax - Prior Unsecured                     | 376               | 467               | 0                          | 0                           |                    |         |                     |  |
| 0140  | Supplemental PropTax - Current                | 71,527            | 71,892            | 0                          | 0                           |                    |         |                     |  |
| 0150  | Supplemental PropTax - Prior                  | 39,494            | 47,692            | 0                          | 0                           |                    |         |                     |  |
| 0175  | Direct Assessment                             | 150,169           | 150,310           | 152,570                    | 152,570                     |                    |         |                     |  |
| 0360  | Penalties/Cost Delinquent Taxes               | 1,885             | 1,862             | 0                          | 0                           |                    |         |                     |  |
|   | <b>Taxes</b>                                  | <b>2,226,099</b>  | <b>2,481,169</b>  | <b>2,627,689</b>           | <b>2,627,689</b>            |                    |         |                     |  |
| 0400  | Interest                                      | 33,753            | 24,071            | 28,000                     | 28,000                      |                    |         |                     |  |
| 0420  | Rent - Land & Buildings                       | 0                 | 4,476             | 4,750                      | 4,750                       |                    |         |                     |  |
| 0421  | Rent - Equipment                              | 4,476             | 0                 | 0                          | 0                           |                    |         |                     |  |
|   | <b>Revenue From Use Of Money And Property</b> | <b>38,229</b>     | <b>28,547</b>     | <b>32,750</b>              | <b>32,750</b>               |                    |         |                     |  |
| 0820  | State Homeowners Property Tax Relief          | 36,548            | 36,744            | 0                          | 0                           |                    |         |                     |  |
|   | <b>Intergovernmental Revenue - State</b>      | <b>36,548</b>     | <b>36,744</b>     | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
| 1403  | Development Fees                              | 40,000            | 150,000           | 60,000                     | 60,000                      |                    |         |                     |  |
| 1686  | Ambulance Services                            | 311,132           | 395,878           | 442,000                    | 442,000                     |                    |         |                     |  |
|   | <b>Charges For Services</b>                   | <b>351,132</b>    | <b>545,878</b>    | <b>502,000</b>             | <b>502,000</b>              |                    |         |                     |  |
| 1940  | Miscellaneous Revenue                         | 62,552            | 96,262            | 172,500                    | 172,500                     |                    |         |                     |  |
| 1942  | Miscellaneous - Reimbursements                | 18,223            | 6,652             | 0                          | 0                           |                    |         |                     |  |
| 1943  | Miscellaneous - Donations                     | 400               | 0                 | 0                          | 0                           |                    |         |                     |  |
| 1947  | Insurance Refunds                             | 0                 | 1,136             | 22,000                     | 22,000                      |                    |         |                     |  |
|   | <b>Miscellaneous Revenues</b>                 | <b>81,175</b>     | <b>104,050</b>    | <b>194,500</b>             | <b>194,500</b>              |                    |         |                     |  |
| 2000  | Sale of Fixed Assets                          | 0                 | 1,500             | 0                          | 0                           |                    |         |                     |  |
|   | <b>Other Financing Sources</b>                | <b>0</b>          | <b>1,500</b>      | <b>0</b>                   | <b>0</b>                    |                    |         |                     |  |
|   | <b>Total Financing Sources</b>                | <b>4,251,531</b>  | <b>4,773,221</b>  | <b>3,506,571</b>           | <b>3,506,571</b>            |                    |         |                     |  |

(Summary of Financial Requirements)

| Sub-Obj. | Actual<br>2002-03                      | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|----------|--|-------------------|----------------------------|-----------------------------|
| 3000     | Permanent Employees/Elect. Officials   | 1,542,998         | 1,718,569                  | 1,927,366                   |
| 3001     | Temporary Employees                    | 32,579            | 61,752                     | 121,000                     |
| 3002     | Overtime                               | 135,685           | 134,833                    | 70,000                      |
| 3004     | Other Compensation                     | 66,203            | 17,600                     | 68,507                      |
| 3020     | Employers Share of Employee Retrmt Sys | 251,565           | 497,233                    | 595,298                     |
| 3021     | Employers Share of O.A.S.D.I.          | 7,683             | 9,903                      | 10,000                      |
| 3022     | Medicare                               | 15,557            | 17,404                     | 20,000                      |
| 3040     | Employers Health Insurance             | 28,815            | 33,647                     | 39,000                      |
| 3041     | Employers Share of Unemployment Ins    | 534               | 911                        | 1,000                       |
| 3060     | Workers' Comp Insurance                | 75,759            | 76,420                     | 120,000                     |
|          | <b>Salaries And Employee Benefits</b>  | <b>2,157,377</b>  | <b>2,568,271</b>           | <b>2,972,171</b>            |
| 4020     | Clothing and Personal Supplies         | 18,764            | 23,228                     | 14,000                      |
| 4040     | Communication - Telephone              | 0                 | -47                        | 0                           |
| 4041     | Communications - Telephone             | 19,439            | 21,256                     | 21,000                      |
| 4080     | Household Expenses                     | 3,942             | 4,297                      | 4,500                       |

**Lake Valley Fire**

Fund# 658 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value  |              | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|-----------------|--------------|-------------|-----------|--|---------|----------------|
| Secured         | Unsecured    | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$1,394,144,499 | \$16,799,007 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                    | 18,318            | 22,621            | 21,876                     | 21,876                      |
| 4140 Maintenance - Equipment               | 61,288            | 59,173            | 51,000                     | 51,000                      |
| 4180 Maintenance - Buidng & Imprvmnts      | 6,744             | 6,550             | 13,000                     | 13,000                      |
| 4200 Medical, Dental & Lab Supplies        | 1,486             | 939               | 1,500                      | 1,500                       |
| 4220 Memberships                           | 1,615             | 1,340             | 1,400                      | 1,400                       |
| 4260 Office Expenses                       | 6,278             | 5,805             | 6,000                      | 6,000                       |
| 4300 Professional and Specialized Services | 22,336            | 49,208            | 38,800                     | 38,800                      |
| 4308 External Data Processing Services     | 144               | 324               | 0                          | 0                           |
| 4400 Publications and Legal Notices        | 189               | 107               | 200                        | 200                         |
| 4420 Rent & Leases Equipment               | 216               | 56                | 300                        | 300                         |
| 4460 Small Toos & Instruments              | 4,018             | 2,663             | 500                        | 500                         |
| 4500 Special Departmental Expense          | 28,923            | 24,801            | 19,900                     | 19,900                      |
| 4600 Transportation and Travel             | 24,436            | 33,867            | 35,000                     | 35,000                      |
| 4620 Utilities                             | 18,455            | 19,947            | 19,000                     | 19,000                      |
| <b>Services And Supplies</b>               | <b>236,591</b>    | <b>276,134</b>    | <b>247,976</b>             | <b>247,976</b>              |
| 5200 Depreciation                          | 0                 | 0                 | 148,299                    | 148,299                     |
| <b>Other Charges</b>                       | <b>0</b>          | <b>0</b>          | <b>148,299</b>             | <b>148,299</b>              |
| 6020 Fixed Assets - Bldgs & Improvements   | 213,865           | 257,091           | 22,000                     | 22,000                      |
| 6040 Fixed Assets - Equipment              | 43,005            | 329,554           | 106,125                    | 106,125                     |
| <b>Fixed Assets</b>                        | <b>256,870</b>    | <b>586,645</b>    | <b>128,125</b>             | <b>128,125</b>              |
| 7300 Appropriation for Contingencies       | 0                 | 0                 | 10,000                     | 10,000                      |
| <b>Appropriation For Contingencies</b>     | <b>0</b>          | <b>0</b>          | <b>10,000</b>              | <b>10,000</b>               |
| 7400 To Reserve                            | 0                 | 1,551,000         | 0                          | 0                           |
| <b>Reserves - Budgetary Only</b>           | <b>0</b>          | <b>1,551,000</b>  | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Uses</b>                | <b>2,650,838</b>  | <b>4,982,050</b>  | <b>3,506,571</b>           | <b>3,506,571</b>            |

**Rescue Fire**

Fund# 660 Assessed Valuation and Debt Service Tax Rate Summary

|   | Assessed Value    |                   | Delinquency                |                             | Means of Financing |         | Voter Approved Debt<br>Total Tax Rate |
|---|-------------------|-------------------|----------------------------|-----------------------------|--------------------|---------|---------------------------------------|
|   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured          | Secured |                                       |
|   | \$597,694,889     | \$6,614,748       |                            |                             |                    |         |                                       |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                   |                   |                            |                             |                    |         |                                       |
| Sub-Obj.  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |                    |         |                                       |
| 0001 Fund Balance   | 190,407           | 183,424           | 40,000                     | 40,000                      |                    |         |                                       |
| <b>Fund Balance Available</b>   | <b>190,407</b>    | <b>183,424</b>    | <b>40,000</b>              | <b>40,000</b>               |                    |         |                                       |
| 0100 PropTax - Current Secured  | 488,963           | 525,995           | 564,948                    | 564,948                     |                    |         |                                       |
| 0110 PropTax - Current Unsecured  | 12,059            | 12,652            | 0                          | 0                           |                    |         |                                       |
| 0120 PropTax - Prior Secured  | -507              | 552               | 585                        | 585                         |                    |         |                                       |
| 0130 PropTax - Prior Unsecured  | 106               | 120               | 122                        | 122                         |                    |         |                                       |
| 0140 Supplemental PropTax - Current   | 18,347            | 17,613            | 21,198                     | 21,198                      |                    |         |                                       |
| 0150 Supplemental PropTax - Prior   | 9,993             | 12,233            | 25,478                     | 25,478                      |                    |         |                                       |
| 0175 Direct Assessment  | 114,350           | 129,481           | 315,960                    | 315,960                     |                    |         |                                       |
| 0360 Penalties/Cost Delinquent Taxes  | 1,199             | 1,866             | 0                          | 0                           |                    |         |                                       |
| <b>Taxes</b>  | <b>644,510</b>    | <b>700,512</b>    | <b>928,290</b>             | <b>928,290</b>              |                    |         |                                       |
| 0400 Interest   | 3,413             | 2,840             | 2,800                      | 2,800                       |                    |         |                                       |
| 0420 Rent - Land & Buildings  | 8,856             | 10,287            | 8,856                      | 8,856                       |                    |         |                                       |
| <b>Revenue From Use Of Money And Property</b>   | <b>12,269</b>     | <b>13,127</b>     | <b>11,656</b>              | <b>11,656</b>               |                    |         |                                       |
| 0820 State Homeowners Property Tax Relief   | 9,372             | 9,014             | 8,500                      | 8,500                       |                    |         |                                       |
| <b>Intergovernmental Revenue - State</b>  | <b>9,372</b>      | <b>9,014</b>      | <b>8,500</b>               | <b>8,500</b>                |                    |         |                                       |
| 1200 Other - Government Agencies  | 156,941           | 151,830           | 167,767                    | 167,767                     |                    |         |                                       |
| <b>Revenue Other Governmental Agencies</b>  | <b>156,941</b>    | <b>151,830</b>    | <b>167,767</b>             | <b>167,767</b>              |                    |         |                                       |
| 1940 Miscellaneous Revenue  | 3,256             | 15                | 274,579                    | 274,579                     |                    |         |                                       |
| <b>Miscellaneous Revenues</b>   | <b>3,256</b>      | <b>15</b>         | <b>274,579</b>             | <b>274,579</b>              |                    |         |                                       |
| <b>Total Financing Sources</b>  | <b>1,016,755</b>  | <b>1,057,922</b>  | <b>1,430,792</b>           | <b>1,430,792</b>            |                    |         |                                       |

(Summary of Financial Requirements)

| Sub-Obj.                                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials   | 409,012           | 404,371           | 442,328                    | 442,328                     |
| 3001 Temporary Employees                    | 11,887            | 11,363            | 18,826                     | 18,826                      |
| 3002 Overtime                               | 38,244            | 58,536            | 46,752                     | 46,752                      |
| 3004 Other Compensation                     | 6,621             | 16,546            | 4,200                      | 4,200                       |
| 3020 Employers Share of Employee Retrmt Sys | 132,974           | 135,233           | 154,034                    | 154,034                     |
| 3021 Employers Share of O.A.S.D.I.          | 3,486             | 4,040             | 6,219                      | 6,219                       |
| 3022 Medicare                               | 6,738             | 6,898             | 6,687                      | 6,687                       |
| 3040 Employers Health Insurance             | 48,111            | 64,563            | 87,763                     | 87,763                      |
| 3041 Employers Share of Unemployment Ins    | 1,851             | 0                 | 500                        | 500                         |
| 3060 Workers' Comp Insurance                | 36,819            | 49,807            | 54,345                     | 54,345                      |
| <b>Salaries And Employee Benefits</b>       | <b>695,744</b>    | <b>751,358</b>    | <b>821,654</b>             | <b>821,654</b>              |
| 4020 Clothing and Personal Supplies         | 3,177             | 2,405             | 3,700                      | 3,700                       |
| 4040 Communication - Telephone              | 269               | 0                 | 0                          | 0                           |
| 4041 Communications - Telephone             | 7,415             | 8,549             | 10,221                     | 10,221                      |
| 4060 Food                                   | 92                | 58                | 740                        | 740                         |
| 4080 Household Expenses                     | 1,863             | 1,915             | 2,721                      | 2,721                       |
| 4100 Insurance Premiums                     | 10,680            | 10,936            | 12,030                     | 12,030                      |
| 4140 Maintenance - Equipment                | 2,244             | 2,302             | 3,446                      | 3,446                       |
| 4142 Maint Telephone / Radios               | 1,379             | 41                | 1,000                      | 1,000                       |
| 4162 Maint Vehicles - Supplies              | 3,495             | 7,281             | 14,400                     | 14,400                      |
| 4180 Maintenance - Bldng & Imprmnts         | 819               | 1,320             | 2,800                      | 2,800                       |
| 4200 Medical, Dental & Lab Supplies         | 0                 | 42                | 250                        | 250                         |
| 4220 Memberships                            | 600               | 810               | 1,090                      | 1,090                       |

**Rescue Fire**

Fund# 660 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |             | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-------------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured   | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$597,694,889  | \$6,614,748 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                       | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4260 Office Expenses                           | 1,018             | 1,320             | 1,500                      | 1,500                       |
| 4261 Postage                                   | 216               | 222               | 250                        | 250                         |
| 4263 Subscription/Newspaper/Journal            | 75                | 0                 | 0                          | 0                           |
| 4300 Professional and Specialized Services     | 10,345            | 8,394             | 42,315                     | 42,315                      |
| 4304 Spec Dept Exp - Agency Adm Fees           | 622               | 0                 | 0                          | 0                           |
| 4308 External Data Processing Services         | 144               | 189               | 144                        | 144                         |
| 4400 Publications and Legal Notices            | 246               | 220               | 350                        | 350                         |
| 4420 Rent & Leases Equipment                   | 2,771             | 3,130             | 3,163                      | 3,163                       |
| 4460 Small Toos & Instruments                  | 609               | 441               | 500                        | 500                         |
| 4500 Special Departmental Expense              | 1,046             | 9,785             | 11,211                     | 11,211                      |
| 4503 Staff Development                         | 2,572             | 804               | 4,700                      | 4,700                       |
| 4507 Fire and Safety Supplies                  | 1,026             | 1,175             | 2,322                      | 2,322                       |
| 4515 Fleet Fuel Purchase                       | -80               | 0                 | 8,600                      | 8,600                       |
| 4600 Transportation and Travel                 | 0                 | 2                 | 1,500                      | 1,500                       |
| 4606 Fuel Purchase - Bulk                      | 4,965             | 7,478             | 0                          | 0                           |
| 4620 Utilities                                 | 12,463            | 12,689            | 13,500                     | 13,500                      |
| <b>Services And Supplies</b>                   | <b>70,070</b>     | <b>81,508</b>     | <b>142,453</b>             | <b>142,453</b>              |
| 6020 Fixed Assets - Bldgs & Improvements       | 53,007            | 0                 | 4,500                      | 4,500                       |
| 6040 Fixed Assets - Equipment                  | 6,411             | 14,592            | 319,801                    | 319,801                     |
| <b>Fixed Assets</b>                            | <b>59,418</b>     | <b>14,592</b>     | <b>324,301</b>             | <b>324,301</b>              |
| 7225 Central Duplicating                       | 0                 | 0                 | 200                        | 200                         |
| <b>Intrafund Transfers - only General fund</b> | <b>0</b>          | <b>0</b>          | <b>200</b>                 | <b>200</b>                  |
| 7300 Appropriation for Contingencies           | 0                 | 0                 | 50,185                     | 50,185                      |
| <b>Appropriation For Contingencies</b>         | <b>0</b>          | <b>0</b>          | <b>50,185</b>              | <b>50,185</b>               |
| 7400 To Reserve                                | 0                 | 4,000             | 92,000                     | 92,000                      |
| <b>Reserves - Budgetary Only</b>               | <b>0</b>          | <b>4,000</b>      | <b>92,000</b>              | <b>92,000</b>               |
| <b>Total Financing Uses</b>                    | <b>825,231</b>    | <b>851,458</b>    | <b>1,430,792</b>           | <b>1,430,792</b>            |



**El Dorado County Fire**

Fund# 661 Assessed Valuation and Debt Service Tax Rate Summary

|   | Assessed Value  |              | Delinquency       |                   | Means of Financing Voter Approved Debt |                             |                |
|---|-----------------|--------------|-------------------|-------------------|--|-----------------------------|----------------|
|   | Secured         | Unsecured    | Secured           | Unsecured         | Unsecured                              | Secured                     | Total Tax Rate |
|   | \$4,381,898,084 | \$91,676,136 |                   |                   |  |                             |                |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                 |              |                   |                   |  |                             |                |
| Sub-Obj.  |                 |              | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05             | Adopted by<br>Board 2004-05 |                |
| 0001 Fund Balance   |                 |              | 852,945           | 1,530,608         | 524,224                                | 524,224                     |                |
| <b>Fund Balance Available</b>   |                 |              | <b>852,945</b>    | <b>1,530,608</b>  | <b>524,224</b>                         | <b>524,224</b>              |                |
| 0100 PropTax - Current Secured  |                 |              | 4,801,826         | 5,195,607         | 5,668,776                              | 5,668,776                   |                |
| 0110 PropTax - Current Unsecured  |                 |              | 117,306           | 123,554           | 133,829                                | 133,829                     |                |
| 0120 PropTax - Prior Secured  |                 |              | -4,988            | 5,524             | 1,500                                  | 1,500                       |                |
| 0130 PropTax - Prior Unsecured  |                 |              | 862               | 1,160             | 1,500                                  | 1,500                       |                |
| 0140 Supplemental PropTax - Current   |                 |              | 177,622           | 172,007           | 114,297                                | 114,297                     |                |
| 0150 Supplemental PropTax - Prior   |                 |              | 97,284            | 118,434           | 50,000                                 | 50,000                      |                |
| 0174 Timber Tax   |                 |              | 178               | 135               | 0                                      | 0                           |                |
| 0175 Direct Assessment  |                 |              | 525,476           | 521,815           | 521,988                                | 521,988                     |                |
| 0360 Penalties/Cost Delinquent Taxes  |                 |              | 11,585            | 8,310             | 5,500                                  | 5,500                       |                |
| <b>Taxes</b>  |                 |              | <b>5,727,152</b>  | <b>6,146,547</b>  | <b>6,497,390</b>                       | <b>6,497,390</b>            |                |
| 0400 Interest   |                 |              | 17,788            | 19,997            | 7,500                                  | 7,500                       |                |
| <b>Revenue From Use Of Money And Property</b>   |                 |              | <b>17,788</b>     | <b>19,997</b>     | <b>7,500</b>                           | <b>7,500</b>                |                |
| 0820 State Homeowners Property Tax Relief   |                 |              | 90,736            | 88,020            | 82,898                                 | 82,898                      |                |
| 0881 State - Mandated Reimbursements  |                 |              | 100,818           | 105,131           | 14,500                                 | 14,500                      |                |
| <b>Intergovernmental Revenue - State</b>  |                 |              | <b>191,554</b>    | <b>193,151</b>    | <b>97,398</b>                          | <b>97,398</b>               |                |
| 1200 Other - Government Agencies  |                 |              | 0                 | 19,807            | 0                                      | 0                           |                |
| <b>Revenue Other Governmental Agencies</b>  |                 |              | <b>0</b>          | <b>19,807</b>     | <b>0</b>                               | <b>0</b>                    |                |
| 1310 Special Assessments  |                 |              | 31,590            | 31,710            | 32,040                                 | 32,040                      |                |
| 1401 Fees   |                 |              | 6,444             | 10,838            | 14,500                                 | 14,500                      |                |
| 1403 Development Fees   |                 |              | 228,904           | 462,423           | 400,000                                | 400,000                     |                |
| 1686 Ambulance Services   |                 |              | 0                 | 35,000            | 70,000                                 | 70,000                      |                |
| <b>Charges For Services</b>   |                 |              | <b>266,938</b>    | <b>539,972</b>    | <b>516,540</b>                         | <b>516,540</b>              |                |
| 1940 Miscellaneous Revenue  |                 |              | 2,406             | 23,322            | 20,000                                 | 20,000                      |                |
| 1947 Insurance Refunds  |                 |              | 165               | 5,350             | 5,000                                  | 5,000                       |                |
| <b>Miscellaneous Revenues</b>   |                 |              | <b>2,571</b>      | <b>28,672</b>     | <b>25,000</b>                          | <b>25,000</b>               |                |
| 2000 Sale of Fixed Assets   |                 |              | 0                 | 12,105            | 10,000                                 | 10,000                      |                |
| <b>Other Financing Sources</b>  |                 |              | <b>0</b>          | <b>12,105</b>     | <b>10,000</b>                          | <b>10,000</b>               |                |
| <b>Total Financing Sources</b>  |                 |              | <b>7,058,948</b>  | <b>8,490,857</b>  | <b>7,678,052</b>                       | <b>7,678,052</b>            |                |

(Summary of Financial Requirements)

| Sub-Obj.                                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials   | 2,562,169         | 2,797,152         | 3,003,237                  | 3,003,237                   |
| 3001 Temporary Employees                    | 62,894            | 57,896            | 146,156                    | 146,156                     |
| 3002 Overtime                               | 455,201           | 617,852           | 550,000                    | 550,000                     |
| 3004 Other Compensation                     | 24,141            | 49,533            | 29,400                     | 29,400                      |
| 3020 Employers Share of Employee Retrmt Sys | 551,357           | 711,763           | 1,048,866                  | 1,048,866                   |
| 3021 Employers Share of O.A.S.D.I.          | 1,686             | 2,399             | 3,000                      | 3,000                       |
| 3022 Medicare                               | 43,820            | 50,518            | 55,101                     | 55,101                      |
| 3040 Employers Health Insurance             | 469,830           | 607,135           | 659,100                    | 659,100                     |
| 3042 Long Term Disability Insurance         | 11,721            | 11,128            | 14,500                     | 14,500                      |
| 3043 Employer Share Deferred Comp           | 4,073             | 4,223             | 0                          | 0                           |
| 3044 Vision Insurance                       | 10,370            | 9,712             | 11,751                     | 11,751                      |
| 3060 Workers' Comp Insurance                | 280,597           | 422,868           | 485,000                    | 485,000                     |
| <b>Salaries And Employee Benefits</b>       | <b>4,477,860</b>  | <b>5,342,178</b>  | <b>6,006,111</b>           | <b>6,006,111</b>            |
| 4020 Clothing and Personal Supplies         | -549              | 0                 | 0                          | 0                           |

**El Dorado County Fire**

Fund# 661 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value  |              | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|-----------------|--------------|-------------|-----------|--|---------|----------------|
| Secured         | Unsecured    | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$4,381,898,084 | \$91,676,136 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                       | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4040 Communication - Telephone                 | 103,868           | 105,603           | 120,000                    | 120,000                     |
| 4060 Food                                      | 841               | 1,980             | 3,000                      | 3,000                       |
| 4080 Household Expenses                        | 6,075             | 9,423             | 13,000                     | 13,000                      |
| 4100 Insurance Premiums                        | 54,969            | 56,504            | 65,000                     | 65,000                      |
| 4140 Maintenance - Equipment                   | 12,271            | 23,036            | 33,600                     | 33,600                      |
| 4141 Maint - Office Equipment                  | 40                | 0                 | 2,250                      | 2,250                       |
| 4142 Maint Telephone / Radios                  | 14,301            | 10,789            | 17,000                     | 17,000                      |
| 4160 Maint Veh - Contract Services             | -518              | 1,515             | 0                          | 0                           |
| 4162 Maint Vehicles - Supplies                 | 109,492           | 122,074           | 125,000                    | 125,000                     |
| 4164 Maint Vehicles - Tires & Tubes            | 10,870            | 9,737             | 15,000                     | 15,000                      |
| 4180 Maintenance - Bldgng & Imprvmnts          | 46,589            | 50,092            | 80,000                     | 80,000                      |
| 4200 Medical, Dental & Lab Supplies            | -128              | 0                 | 0                          | 0                           |
| 4220 Memberships                               | 10,476            | 13,005            | 16,475                     | 16,475                      |
| 4260 Office Expenses                           | 14,802            | 17,427            | 19,700                     | 19,700                      |
| 4261 Postage                                   | 2,478             | 2,870             | 3,500                      | 3,500                       |
| 4300 Professional and Specialized Services     | 121,126           | 211,469           | 193,456                    | 193,456                     |
| 4304 Spec Dept Exp - Agency Adm Fees           | 0                 | 4,356             | 0                          | 0                           |
| 4308 External Data Processing Services         | 144               | 144               | 0                          | 0                           |
| 4400 Publications and Legal Notices            | 2,720             | 1,393             | 3,500                      | 3,500                       |
| 4420 Rent & Leases Equipment                   | 27,829            | 24,260            | 46,460                     | 46,460                      |
| 4461 Minor Equipment                           | 591               | 321               | 4,750                      | 4,750                       |
| 4500 Special Departmental Expense              | 7,505             | 16,359            | 25,250                     | 25,250                      |
| 4503 Staff Development                         | 14,336            | 13,480            | 40,500                     | 40,500                      |
| 4507 Fire and Safety Supplies                  | 63,020            | 41,214            | 70,500                     | 70,500                      |
| 4600 Transportation and Travel                 | 3,132             | 2,340             | 8,000                      | 8,000                       |
| 4606 Fuel Purchase - Bulk                      | 57,320            | 66,804            | 70,000                     | 70,000                      |
| 4620 Utilities                                 | 94,300            | 79,660            | 102,500                    | 102,500                     |
| <b>Services And Supplies</b>                   | <b>777,904</b>    | <b>885,856</b>    | <b>1,078,441</b>           | <b>1,078,441</b>            |
| 5060 Retirement of other Long-term Debt        | 158,645           | 119,744           | 258,000                    | 258,000                     |
| 5300 Interfund Expenditures                    | -29,750           | 0                 | 0                          | 0                           |
| 5306 Central Duplicating                       | 530               | 35                | 0                          | 0                           |
| <b>Other Charges</b>                           | <b>129,425</b>    | <b>119,779</b>    | <b>258,000</b>             | <b>258,000</b>              |
| 6020 Fixed Assets - Bldgs & Improvements       | 30,100            | 24,371            | 70,000                     | 70,000                      |
| 6040 Fixed Assets - Equipment                  | 48,735            | 323,569           | 102,500                    | 102,500                     |
| 6042 Fixed Assets - Equip - Computer Sys       | 1,529             | 16,652            | 50,000                     | 50,000                      |
| <b>Fixed Assets</b>                            | <b>80,364</b>     | <b>364,591</b>    | <b>222,500</b>             | <b>222,500</b>              |
| 7200 Intra-Fund Transfers                      | 0                 | 0                 | 50,000                     | 50,000                      |
| <b>Intrafund Transfers - only General fund</b> | <b>0</b>          | <b>0</b>          | <b>50,000</b>              | <b>50,000</b>               |
| 7400 To Reserve                                | 50,000            | 63,000            | 63,000                     | 63,000                      |
| <b>Reserves - Budgetary Only</b>               | <b>50,000</b>     | <b>63,000</b>     | <b>63,000</b>              | <b>63,000</b>               |
| <b>Total Financing Uses</b>                    | <b>5,515,553</b>  | <b>6,775,404</b>  | <b>7,678,052</b>           | <b>7,678,052</b>            |

**Fire Districts / JPA**

Fund# 671 Assessed Valuation and Debt Service Tax Rate Summary

|  | Assessed Value |           | Delinquency |           | Means of Financing |         | Voter Approved Debt |          |
|--|----------------|-----------|-------------|-----------|--------------------|---------|---------------------|----------|
|  | Secured        | Unsecured | Secured     | Unsecured | Unsecured          | Secured | Total               | Tax Rate |
|  | \$0            | \$0       |             |           |                    |         |                     |          |

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 241,598           | 420,820           | 0                          | 0                           |
| 0002 From Reserves                            | 0                 | 50,000            | 0                          | 0                           |
| <b>Fund Balance Available</b>                 | <b>241,598</b>    | <b>470,820</b>    | <b>0</b>                   | <b>0</b>                    |
| 0400 Interest                                 | 13,120            | 17,557            | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>13,120</b>     | <b>17,557</b>     | <b>0</b>                   | <b>0</b>                    |
| 1200 Other - Government Agencies              | 6,936,544         | 6,886,028         | 8,494,953                  | 8,494,953                   |
| <b>Revenue Other Governmental Agencies</b>    | <b>6,936,544</b>  | <b>6,886,028</b>  | <b>8,494,953</b>           | <b>8,494,953</b>            |
| 1940 Miscellaneous Revenue                    | 2,418             | 8,346             | 0                          | 0                           |
| <b>Miscellaneous Revenues</b>                 | <b>2,418</b>      | <b>8,346</b>      | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>7,193,680</b>  | <b>7,382,751</b>  | <b>8,494,953</b>           | <b>8,494,953</b>            |

(Summary of Financial Requirements)

| Sub-Obj.                                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials   | 2,780,915         | 2,994,236         | 3,568,944                  | 3,568,944                   |
| 3001 Temporary Employees                    | 79,524            | 60,392            | 67,917                     | 67,917                      |
| 3002 Overtime                               | 446,735           | 534,051           | 543,911                    | 543,911                     |
| 3004 Other Compensation                     | 24,191            | 58,165            | 32,425                     | 32,425                      |
| 3020 Employers Share of Employee Retrmt Sys | 470,597           | 548,262           | 860,289                    | 860,289                     |
| 3021 Employers Share of O.A.S.D.I.          | 23,735            | 43,208            | 55,970                     | 55,970                      |
| 3022 Medicare                               | 40,795            | 44,369            | 51,244                     | 51,244                      |
| 3040 Employers Health Insurance             | 373,514           | 436,851           | 549,956                    | 549,956                     |
| 3041 Employers Share of Unemployment Ins    | 3,630             | 1,431             | 5,600                      | 5,600                       |
| 3042 Long Term Disability Insurance         | 6,135             | 5,289             | 10,420                     | 10,420                      |
| 3043 Employer Share Deferred Comp           | 27,840            | 34,436            | 38,517                     | 38,517                      |
| 3044 Vision Insurance                       | 5,814             | 8,856             | 19,780                     | 19,780                      |
| 3060 Workers' Comp Insurance                | 209,254           | 264,961           | 344,040                    | 344,040                     |
| 3080 Flexible Benefits                      | 1,087             | 1,159             | 1,630                      | 1,630                       |
| <b>Salaries And Employee Benefits</b>       | <b>4,493,768</b>  | <b>5,035,666</b>  | <b>6,150,643</b>           | <b>6,150,643</b>            |
| 4000 Agriculture                            | -417              | 0                 | 0                          | 0                           |
| 4020 Clothing and Personal Supplies         | 13,707            | 30,494            | 16,000                     | 16,000                      |
| 4040 Communication - Telephone              | 392,262           | 430,126           | 636,000                    | 636,000                     |
| 4041 Communications - Telephone             | 487               | 403               | 0                          | 0                           |
| 4060 Food                                   | 216               | 309               | 1,260                      | 1,260                       |
| 4080 Household Expenses                     | 4,701             | 6,071             | 5,800                      | 5,800                       |
| 4100 Insurance Premiums                     | 27,899            | 32,138            | 35,000                     | 35,000                      |
| 4140 Maintenance - Equipment                | 21,705            | 23,334            | 41,600                     | 41,600                      |
| 4142 Maint Telephone / Radios               | 12,208            | 9,610             | 15,500                     | 15,500                      |
| 4160 Maint Veh - Contract Services          | 111,303           | 56,515            | 97,500                     | 97,500                      |
| 4162 Maint Vehicles - Supplies              | 50                | 0                 | 0                          | 0                           |
| 4180 Maintenance - Buildng & Imprvmnts      | 2,199             | 0                 | 0                          | 0                           |
| 4182 Maintenance - Rental Property          | 68                | 365               | 1,000                      | 1,000                       |
| 4200 Medical, Dental & Lab Supplies         | 363,595           | 358,861           | 330,000                    | 330,000                     |
| 4220 Memberships                            | 0                 | 0                 | 500                        | 500                         |
| 4260 Office Expenses                        | 8,195             | 7,998             | 9,800                      | 9,800                       |
| 4263 Subscription/Newspaper/Journal         | 212               | 54                | 1,350                      | 1,350                       |
| 4300 Professional and Specialized Services  | 44,397            | 51,948            | 61,600                     | 61,600                      |
| 4308 External Data Processing Services      | 96                | 119               | 0                          | 0                           |

**Fire Districts / JPA**

Fund# 671 Assessed Valuation and Debt Service Tax Rate Summary

|   |                                  | Assessed Value |                  | Delinquency |                  | Means of Financing |                  | Voter Approved Debt |  |
|---|----------------------------------|----------------|------------------|-------------|------------------|--------------------|------------------|---------------------|--|
|   |                                  | Secured        | Unsecured        | Secured     | Unsecured        | Unsecured          | Secured          | Total Tax Rate      |  |
|   |                                  | \$0            | \$0              |             |                  |                    |                  |                     |  |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                                  |                |                  |             |                  |                    |                  |                     |  |
| Sub-Obj.  |                                  | Actual         |                  | Actual      |                  | Dist. Requested    | Adopted by       |                     |  |
|   |                                  | 2002-03        |                  | 2003-04     |                  | 2004-05            | Board 2004-05    |                     |  |
| 4420  | Rent & Leases Equipment          |                | 0                |             | 0                | 30,800             | 30,800           |                     |  |
| 4440  | Rents & Leases - Bldg & Improv   |                | 5,958            |             | 6,717            | 8,400              | 8,400            |                     |  |
| 4460  | Small Toos & Instruments         |                | 625              |             | 0                | 0                  | 0                |                     |  |
| 4461  | Minor Equipment                  |                | 2,110            |             | 10,735           | 16,000             | 16,000           |                     |  |
| 4500  | Special Departmental Expense     |                | 44,087           |             | 3,244            | 64,000             | 64,000           |                     |  |
| 4503  | Staff Development                |                | 14,046           |             | 18,006           | 52,000             | 52,000           |                     |  |
| 4600  | Transportation and Travel        |                | 4,845            |             | 1,569            | 7,000              | 7,000            |                     |  |
| 4606  | Fuel Purchase - Bulk             |                | 85,006           |             | 78,156           | 98,500             | 98,500           |                     |  |
| 4620  | Utilities                        |                | 33,397           |             | 39,423           | 44,700             | 44,700           |                     |  |
|   | <b>Services And Supplies</b>     |                | <b>1,192,959</b> |             | <b>1,166,195</b> | <b>1,574,310</b>   | <b>1,574,310</b> |                     |  |
| 5300  | Interfund Expenditures           |                | 127,500          |             | 160,000          | 160,000            | 160,000          |                     |  |
|   | <b>Other Charges</b>             |                | <b>127,500</b>   |             | <b>160,000</b>   | <b>160,000</b>     | <b>160,000</b>   |                     |  |
| 6040  | Fixed Assets - Equipment         |                | 813,825          |             | 323,699          | 610,000            | 610,000          |                     |  |
|   | <b>Fixed Assets</b>              |                | <b>813,825</b>   |             | <b>323,699</b>   | <b>610,000</b>     | <b>610,000</b>   |                     |  |
| 7100  | Residual Equity Transfers - Out  |                | 219,367          |             | 332,388          | 0                  | 0                |                     |  |
|   | <b>Residual Equity Transfers</b> |                | <b>219,367</b>   |             | <b>332,388</b>   | <b>0</b>           | <b>0</b>         |                     |  |
|   | <b>Total Financing Uses</b>      |                | <b>6,847,418</b> |             | <b>7,017,948</b> | <b>8,494,953</b>   | <b>8,494,953</b> |                     |  |

**Happy Homestead Cemetery**

Fund# 644 Assessed Valuation and Debt Service Tax Rate Summary

|   | Assessed Value    |                   | Delinquency                |                             | Means of Financing Voter Approved Debt |         |                |
|---|-------------------|-------------------|----------------------------|-----------------------------|--|---------|----------------|
|   | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured                              | Secured | Total Tax Rate |
|   | \$4,438,133,279   | \$92,954,599      |                            |                             |  |         |                |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                   |                   |                            |                             |  |         |                |
| Sub-Obj.  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |  |         |                |
| 0001 Fund Balance   | 86,706            | 15,446            | 100,000                    | 100,000                     |  |         |                |
| <b>Fund Balance Available</b>   | <b>86,706</b>     | <b>15,446</b>     | <b>100,000</b>             | <b>100,000</b>              |  |         |                |
| 0100 PropTax - Current Secured  | 117,517           | 128,314           | 116,828                    | 116,828                     |  |         |                |
| 0110 PropTax - Current Unsecured  | 3,158             | 3,570             | 0                          | 0                           |  |         |                |
| 0120 PropTax - Prior Secured  | -133              | 143               | 0                          | 0                           |  |         |                |
| 0130 PropTax - Prior Unsecured  | 21                | 32                | 0                          | 0                           |  |         |                |
| 0140 Supplemental PropTax - Current   | 4,839             | 4,970             | 4,500                      | 4,500                       |  |         |                |
| 0150 Supplemental PropTax - Prior   | 2,615             | 3,227             | 2,500                      | 2,500                       |  |         |                |
| 0360 Penalties/Cost Delinquent Taxes  | 67                | 54                | 0                          | 0                           |  |         |                |
| <b>Taxes</b>  | <b>128,084</b>    | <b>140,309</b>    | <b>123,828</b>             | <b>123,828</b>              |  |         |                |
| 0400 Interest   | 13,690            | 11,144            | 14,000                     | 14,000                      |  |         |                |
| <b>Revenue From Use Of Money And Property</b>   | <b>13,690</b>     | <b>11,144</b>     | <b>14,000</b>              | <b>14,000</b>               |  |         |                |
| 0820 State Homeowners Property Tax Relief   | 2,472             | 2,538             | 0                          | 0                           |  |         |                |
| <b>Intergovernmental Revenue - State</b>  | <b>2,472</b>      | <b>2,538</b>      | <b>0</b>                   | <b>0</b>                    |  |         |                |
| 1740 Charges for Services   | 74,036            | 93,675            | 82,000                     | 82,000                      |  |         |                |
| <b>Charges For Services</b>   | <b>74,036</b>     | <b>93,675</b>     | <b>82,000</b>              | <b>82,000</b>               |  |         |                |
| 1947 Insurance Refunds  | 252               | 0                 | 0                          | 0                           |  |         |                |
| <b>Miscellaneous Revenues</b>   | <b>252</b>        | <b>0</b>          | <b>0</b>                   | <b>0</b>                    |  |         |                |
| <b>Total Financing Sources</b>  | <b>305,240</b>    | <b>263,112</b>    | <b>319,828</b>             | <b>319,828</b>              |  |         |                |

(Summary of Financial Requirements)

| Sub-Obj.                                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials   | 71,820            | 73,214            | 74,000                     | 74,000                      |
| 3001 Temporary Employees                    | 2,664             | 240               | 6,000                      | 6,000                       |
| 3002 Overtime                               | 21                | 246               | 1,000                      | 1,000                       |
| 3020 Employers Share of Employee Retrmt Sys | 4,805             | 4,902             | 5,200                      | 5,200                       |
| 3021 Employers Share of O.A.S.D.I.          | 4,619             | 4,569             | 4,900                      | 4,900                       |
| 3022 Medicare                               | 1,080             | 1,069             | 1,150                      | 1,150                       |
| 3040 Employers Health Insurance             | 19,182            | 23,509            | 26,500                     | 26,500                      |
| 3041 Employers Share of Unemployment Ins    | 191               | 226               | 226                        | 226                         |
| <b>Salaries And Employee Benefits</b>       | <b>104,381</b>    | <b>107,975</b>    | <b>118,976</b>             | <b>118,976</b>              |
| 4020 Clothing and Personal Supplies         | 1,677             | 2,086             | 2,200                      | 2,200                       |
| 4040 Communication - Telephone              | 1,076             | 487               | 800                        | 800                         |
| 4080 Household Expenses                     | 221               | 89                | 300                        | 300                         |
| 4081 Household Exp - Paper Goods            | 53                | 0                 | 0                          | 0                           |
| 4085 Refuse Disposal                        | 626               | 827               | 900                        | 900                         |
| 4100 Insurance Premiums                     | 17,259            | 17,960            | 1,500                      | 1,500                       |
| 4140 Maintenance - Equipment                | 5,684             | 1,162             | 6,000                      | 6,000                       |
| 4141 Maint - Office Equipment               | 21                | 0                 | 0                          | 0                           |
| 4160 Maint Veh - Contract Services          | 0                 | 17                | 0                          | 0                           |
| 4180 Maintenance - Buildng & Imprvmnts      | 7,777             | 3,526             | 12,000                     | 12,000                      |
| 4191 Maintenance: Roads                     | 2,887             | 0                 | 0                          | 0                           |
| 4220 Memberships                            | 150               | 689               | 300                        | 300                         |
| 4240 Miscellaneous Expenses                 | 0                 | 49                | 0                          | 0                           |
| 4260 Office Expenses                        | 398               | 530               | 1,000                      | 1,000                       |
| 4300 Professional and Specialized Services  | 12,631            | 15,361            | 17,000                     | 17,000                      |
| 4304 Spec Dept Exp - Agency Adm Fees        | 205               | 172               | 220                        | 220                         |

## Happy Homestead Cemetery

Fund# 644 Assessed Valuation and Debt Service Tax Rate Summary

|   |  | Assessed Value    |                   | Delinquency                |                             | Means of Financing Voter Approved Debt |         |                |
|---|--|-------------------|-------------------|----------------------------|-----------------------------|--|---------|----------------|
|   |  | Secured           | Unsecured         | Secured                    | Unsecured                   | Unsecured                              | Secured | Total Tax Rate |
|   |  | \$4,438,133,279   | \$92,954,599      |                            |                             |  |         |                |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |  |                   |                   |                            |                             |  |         |                |
| Sub-Obj.  |  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |  |         |                |
| 4400  | Publications and Legal Notices         | 221               | 180               | 240                        | 240                         |  |         |                |
| 4420  | Rent & Leases Equipment                | 0                 | 0                 | 300                        | 300                         |  |         |                |
| 4440  | Rents & Leases - Bldg & Improv         | 250               | -463              | 0                          | 0                           |  |         |                |
| 4460  | Small Toos & Instruments               | 0                 | 0                 | 500                        | 500                         |  |         |                |
| 4461  | Minor Equipment                        | 428               | 0                 | 0                          | 0                           |  |         |                |
| 4500  | Special Departmental Expense           | 15,887            | 12,804            | 16,000                     | 16,000                      |  |         |                |
| 4600  | Transportation and Travel              | 221               | 1,069             | 1,300                      | 1,300                       |  |         |                |
| 4606  | Fuel Purchase - Bulk                   | 1,288             | 1,345             | 1,500                      | 1,500                       |  |         |                |
| 4620  | Utilities                              | 4,276             | 4,256             | 5,000                      | 5,000                       |  |         |                |
|   | <b>Services And Supplies</b>           | <b>73,237</b>     | <b>62,147</b>     | <b>67,060</b>              | <b>67,060</b>               |  |         |                |
| 5080  | Interest on Bonds                      | -46               | -35               | 0                          | 0                           |  |         |                |
| 5140  | Judgements and Damages                 | -660              | 0                 | 0                          | 0                           |  |         |                |
|   | <b>Other Charges</b>                   | <b>-706</b>       | <b>-35</b>        | <b>0</b>                   | <b>0</b>                    |  |         |                |
| 6020  | Fixed Assets - Bldgs & Improvements    | 0                 | 0                 | 100,000                    | 100,000                     |  |         |                |
| 6040  | Fixed Assets - Equipment               | 26,758            | 134               | 20,000                     | 20,000                      |  |         |                |
|   | <b>Fixed Assets</b>                    | <b>26,758</b>     | <b>134</b>        | <b>120,000</b>             | <b>120,000</b>              |  |         |                |
| 7300  | Appropriation for Contingencies        | 0                 | 0                 | 13,792                     | 13,792                      |  |         |                |
|   | <b>Appropriation For Contingencies</b> | <b>0</b>          | <b>0</b>          | <b>13,792</b>              | <b>13,792</b>               |  |         |                |
| 7400  | To Reserve                             | 86,000            | 15,000            | 0                          | 0                           |  |         |                |
|   | <b>Reserves - Budgetary Only</b>       | <b>86,000</b>     | <b>15,000</b>     | <b>0</b>                   | <b>0</b>                    |  |         |                |
|   | <b>Total Financing Uses</b>            | <b>289,669</b>    | <b>185,221</b>    | <b>319,828</b>             | <b>319,828</b>              |  |         |                |

**Kelsey Cemetery**

Fund# 645 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value |           | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|----------------|-----------|-------------|-----------|--|---------|----------------|
| Secured        | Unsecured | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$104,769,114  | \$668,546 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 12,267            | 12,535            | 3,854                      | 3,854                       |
| <b>Fund Balance Available</b>                 | <b>12,267</b>     | <b>12,535</b>     | <b>3,854</b>               | <b>3,854</b>                |
| 0100 PropTax - Current Secured                | 904               | 963               | 0                          | 0                           |
| 0110 PropTax - Current Unsecured              | 21                | 22                | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -1                | 1                 | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 0                 | 0                 | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 32                | 30                | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 18                | 21                | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 0                 | 0                 | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>974</b>        | <b>1,038</b>      | <b>0</b>                   | <b>0</b>                    |
| 0400 Interest                                 | 184               | 151               | 0                          | 0                           |
| <b>Revenue From Use Of Money And Property</b> | <b>184</b>        | <b>151</b>        | <b>0</b>                   | <b>0</b>                    |
| 0820 State Homeowners Property Tax Relief     | 16                | 16                | 0                          | 0                           |
| <b>Intergovernmental Revenue - State</b>      | <b>16</b>         | <b>16</b>         | <b>0</b>                   | <b>0</b>                    |
| 1920 Other Sales                              | 700               | 1,500             | 0                          | 0                           |
| <b>Miscellaneous Revenues</b>                 | <b>700</b>        | <b>1,500</b>      | <b>0</b>                   | <b>0</b>                    |
| <b>Total Financing Sources</b>                | <b>14,141</b>     | <b>15,239</b>     | <b>3,854</b>               | <b>3,854</b>                |

(Summary of Financial Requirements)

| Sub-Obj.                                 | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4100 Insurance Premiums                  | 1,275             | 0                 | 1,275                      | 1,275                       |
| 4180 Maintenance - Bldg & Imprvmnts      | 0                 | 206               | 0                          | 0                           |
| 4183 Maintenance - Grounds               | 133               | 75                | 0                          | 0                           |
| 4184 Maintenance - Cemetery              | 0                 | 0                 | 1,100                      | 1,100                       |
| 4220 Memberships                         | 25                | 36                | 39                         | 39                          |
| 4240 Miscellaneous Expenses              | 0                 | 0                 | 20                         | 20                          |
| 4260 Office Expenses                     | 60                | 0                 | 300                        | 300                         |
| 4266 Printing / Duplicating Serv         | 0                 | 28                | 200                        | 200                         |
| 4304 Spec Dept Exp - Agency Adm Fees     | 2                 | 0                 | 0                          | 0                           |
| 4460 Small Toos & Instruments            | 0                 | 0                 | 100                        | 100                         |
| 4602 Private Auto Mileage                | 0                 | 0                 | 200                        | 200                         |
| 4620 Utilities                           | 111               | 100               | 120                        | 120                         |
| <b>Services And Supplies</b>             | <b>1,606</b>      | <b>446</b>        | <b>3,354</b>               | <b>3,354</b>                |
| 6020 Fixed Assets - Bldgs & Improvements | 0                 | 0                 | 500                        | 500                         |
| <b>Fixed Assets</b>                      | <b>0</b>          | <b>0</b>          | <b>500</b>                 | <b>500</b>                  |
| <b>Total Financing Uses</b>              | <b>1,606</b>      | <b>446</b>        | <b>3,854</b>               | <b>3,854</b>                |

**Georgetown Divide Rec.Dist.**

Fund# 646 Assessed Valuation and Debt Service Tax Rate Summary

|  | Assessed Value  |              | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|--|-----------------|--------------|-------------|-----------|--|---------|----------------|
|  | Secured         | Unsecured    | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
|  | \$1,066,267,015 | \$12,145,843 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 274,093           | 303,552           | 0                          | 0                           |
| <b>Fund Balance Available</b>                 | <b>274,093</b>    | <b>303,552</b>    | <b>0</b>                   | <b>0</b>                    |
| 0100 PropTax - Current Secured                | 161,401           | 183,324           | 215,548                    | 215,548                     |
| 0110 PropTax - Current Unsecured              | 3,838             | 4,371             | 0                          | 0                           |
| 0120 PropTax - Prior Secured                  | -162              | 166               | 0                          | 0                           |
| 0130 PropTax - Prior Unsecured                | 25                | 39                | 0                          | 0                           |
| 0140 Supplemental PropTax - Current           | 5,982             | 6,085             | 0                          | 0                           |
| 0150 Supplemental PropTax - Prior             | 3,169             | 3,989             | 0                          | 0                           |
| 0360 Penalties/Cost Delinquent Taxes          | 81                | 66                | 0                          | 0                           |
| <b>Taxes</b>                                  | <b>174,333</b>    | <b>198,041</b>    | <b>215,548</b>             | <b>215,548</b>              |
| 0400 Interest                                 | 4,000             | 3,876             | 3,800                      | 3,800                       |
| <b>Revenue From Use Of Money And Property</b> | <b>4,000</b>      | <b>3,876</b>      | <b>3,800</b>               | <b>3,800</b>                |
| 0820 State Homeowners Property Tax Relief     | 3,052             | 3,108             | 0                          | 0                           |
| 0880 State - Other                            | 50,551            | 97,166            | 137,800                    | 137,800                     |
| <b>Intergovernmental Revenue - State</b>      | <b>53,603</b>     | <b>100,274</b>    | <b>137,800</b>             | <b>137,800</b>              |
| 1405 Quimby Fees                              | 0                 | 4,185             | 0                          | 0                           |
| 1800 Inter-fund Revenue                       | 10,104            | 0                 | 12,750                     | 12,750                      |
| <b>Charges For Services</b>                   | <b>10,104</b>     | <b>4,185</b>      | <b>12,750</b>              | <b>12,750</b>               |
| 1940 Miscellaneous Revenue                    | 37,961            | 22,461            | 30,860                     | 30,860                      |
| <b>Miscellaneous Revenues</b>                 | <b>37,961</b>     | <b>22,461</b>     | <b>30,860</b>              | <b>30,860</b>               |
| <b>Total Financing Sources</b>                | <b>554,095</b>    | <b>632,389</b>    | <b>400,758</b>             | <b>400,758</b>              |

(Summary of Financial Requirements)

| Sub-Obj.                                   | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials  | 49,100            | 52,349            | 59,237                     | 59,237                      |
| 3001 Temporary Employees                   | 4,702             | 4,057             | 6,000                      | 6,000                       |
| 3004 Other Compensation                    | 0                 | 288               | 0                          | 0                           |
| 3021 Employers Share of O.A.S.D.I.         | 3,336             | 3,515             | 4,370                      | 4,370                       |
| 3022 Medicare                              | 780               | 822               | 955                        | 955                         |
| 3041 Employers Share of Unemployment Ins   | 206               | 285               | 525                        | 525                         |
| 3060 Workers' Comp Insurance               | 5,534             | 4,820             | 4,650                      | 4,650                       |
| <b>Salaries And Employee Benefits</b>      | <b>63,657</b>     | <b>66,136</b>     | <b>75,737</b>              | <b>75,737</b>               |
| 4040 Communication - Telephone             | 2,075             | 2,534             | 2,160                      | 2,160                       |
| 4100 Insurance Premiums                    | 3,781             | 1,622             | 4,742                      | 4,742                       |
| 4141 Maint - Office Equipment              | 0                 | 0                 | 400                        | 400                         |
| 4183 Maintenance - Grounds                 | 1,641             | 1,766             | 1,000                      | 1,000                       |
| 4185 Maintenance - Park                    | 9,070             | 11,637            | 12,500                     | 12,500                      |
| 4220 Memberships                           | 1,222             | 1,358             | 1,360                      | 1,360                       |
| 4260 Office Expenses                       | 4,403             | 4,098             | 4,500                      | 4,500                       |
| 4261 Postage                               | 946               | 1,204             | 1,000                      | 1,000                       |
| 4300 Professional and Specialized Services | 9,545             | 15,574            | 19,950                     | 19,950                      |
| 4313 Prof & Spec Sev - Legal               | 3,542             | 668               | 1,200                      | 1,200                       |
| 4400 Publications and Legal Notices        | 316               | 159               | 250                        | 250                         |
| 4440 Rents & Leases - Bldg & Improv        | 6,725             | 8,485             | 10,300                     | 10,300                      |
| 4461 Minor Equipment                       | 601               | 0                 | 1,500                      | 1,500                       |
| 4500 Special Departmental Expense          | 2,639             | 97                | 1,350                      | 1,350                       |
| 4501 Special Projects                      | 0                 | 0                 | 500                        | 500                         |



**Georgetown Divide Rec.Dist.**

Fund# 646 Assessed Valuation and Debt Service Tax Rate Summary

| Assessed Value  |              | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|-----------------|--------------|-------------|-----------|--|---------|----------------|
| Secured         | Unsecured    | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
| \$1,066,267,015 | \$12,145,843 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
 (Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                 | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|--|-------------------|-------------------|----------------------------|-----------------------------|
| 4503 Staff Development                   | 0                 | 340               | 1,000                      | 1,000                       |
| 4601 Transport & Travel-Volunteer        | 47                | 0                 | 0                          | 0                           |
| 4602 Private Auto Mileage                | 1,932             | 2,280             | 2,200                      | 2,200                       |
| 4620 Utilities                           | 8,917             | 9,206             | 12,500                     | 12,500                      |
| <b>Services And Supplies</b>             | <b>57,402</b>     | <b>61,028</b>     | <b>78,412</b>              | <b>78,412</b>               |
| 5300 Interfund Expenditures              | 10,104            | 0                 | 12,750                     | 12,750                      |
| <b>Other Charges</b>                     | <b>10,104</b>     | <b>0</b>          | <b>12,750</b>              | <b>12,750</b>               |
| 6020 Fixed Assets - Bldgs & Improvements | 118,579           | 128,905           | 165,000                    | 165,000                     |
| 6040 Fixed Assets - Equipment            | 0                 | 0                 | 1,800                      | 1,800                       |
| 6042 Fixed Assets - Equip - Computer Sys | 0                 | 685               | 1,000                      | 1,000                       |
| 6044 Geotn Div Rec Dist - Garden Vly Eqp | 800               | 523               | 1,000                      | 1,000                       |
| <b>Fixed Assets</b>                      | <b>119,379</b>    | <b>130,114</b>    | <b>168,800</b>             | <b>168,800</b>              |
| 7300 Appropriation for Contingencies     | 0                 | 0                 | 12,000                     | 12,000                      |
| <b>Appropriation For Contingencies</b>   | <b>0</b>          | <b>0</b>          | <b>12,000</b>              | <b>12,000</b>               |
| 7400 To Reserve                          | 0                 | 226,452           | 53,059                     | 53,059                      |
| <b>Reserves - Budgetary Only</b>         | <b>0</b>          | <b>226,452</b>    | <b>53,059</b>              | <b>53,059</b>               |
| <b>Total Financing Uses</b>              | <b>250,543</b>    | <b>483,730</b>    | <b>400,758</b>             | <b>400,758</b>              |

**Tahoe Paradise Rsrt. Imp.**

Fund# 647 Assessed Valuation and Debt Service Tax Rate Summary

|  | Assessed Value |             | Delinquency |           | Means of Financing Voter Approved Debt |         |                |
|--|----------------|-------------|-------------|-----------|--|---------|----------------|
|  | Secured        | Unsecured   | Secured     | Unsecured | Unsecured                              | Secured | Total Tax Rate |
|  | \$633,007,826  | \$4,555,900 |             |           |  |         |                |

Summary of Estimated Additional Financing Sources  
(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer)

| Sub-Obj.                                      | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 0001 Fund Balance                             | 2,694             | 28,071            | 0                          | 0                           |
| <b>Fund Balance Available</b>                 | <b>2,694</b>      | <b>28,071</b>     | <b>0</b>                   | <b>0</b>                    |
| 0400 Interest                                 | 3,395             | 3,309             | 2,200                      | 2,200                       |
| 0422 Rent - Miscellaneous                     | 64,266            | 34,369            | 27,600                     | 27,600                      |
| <b>Revenue From Use Of Money And Property</b> | <b>67,661</b>     | <b>37,679</b>     | <b>29,800</b>              | <b>29,800</b>               |
| 1200 Other - Government Agencies              | 31,542            | 68,338            | 50,000                     | 50,000                      |
| <b>Revenue Other Governmental Agencies</b>    | <b>31,542</b>     | <b>68,338</b>     | <b>50,000</b>              | <b>50,000</b>               |
| <b>Total Financing Sources</b>                | <b>101,897</b>    | <b>134,088</b>    | <b>79,800</b>              | <b>79,800</b>               |

(Summary of Financial Requirements)

| Sub-Obj.                                    | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05 | Adopted by<br>Board 2004-05 |
|---|-------------------|-------------------|----------------------------|-----------------------------|
| 3000 Permanent Employees/Elect. Officials   | 23,140            | 23,774            | 20,800                     | 20,800                      |
| 3001 Temporary Employees                    | 5,952             | 1,609             | 8,000                      | 8,000                       |
| 3002 Overtime                               | 30                | 0                 | 0                          | 0                           |
| 3004 Other Compensation                     | 201               | 2,560             | 3,750                      | 3,750                       |
| 3020 Employers Share of Employee Retrmt Sys | 1,513             | 1,148             | 0                          | 0                           |
| 3021 Employers Share of O.A.S.D.I.          | 2,021             | 1,907             | 0                          | 0                           |
| 3022 Medicare                               | 473               | 446               | 1,595                      | 1,595                       |
| 3040 Employers Health Insurance             | 2,140             | 1,395             | 0                          | 0                           |
| 3041 Employers Share of Unemployment Ins    | 0                 | 146               | 1,500                      | 1,500                       |
| 3043 Employer Share Deferred Comp           | 1,504             | 1,257             | 0                          | 0                           |
| 3080 Flexible Benefits                      | 1,865             | 1,559             | 0                          | 0                           |
| <b>Salaries And Employee Benefits</b>       | <b>38,839</b>     | <b>35,800</b>     | <b>35,645</b>              | <b>35,645</b>               |
| 4040 Communication - Telephone              | 704               | 1,517             | 1,250                      | 1,250                       |
| 4081 Household Exp - Paper Goods            | 379               | 174               | 400                        | 400                         |
| 4082 Household Exp - Other                  | 47                | 1,582             | 100                        | 100                         |
| 4100 Insurance Premiums                     | 22,977            | 8,817             | 9,000                      | 9,000                       |
| 4140 Maintenance - Equipment                | 358               | 900               | 1,250                      | 1,250                       |
| 4180 Maintenance - Bldng & Imprvmnts        | 4,493             | 0                 | 2,500                      | 2,500                       |
| 4183 Maintenance - Grounds                  | 933               | 250               | 3,000                      | 3,000                       |
| 4186 Maintenance - Lake                     | 0                 | 203               | 15,000                     | 15,000                      |
| 4220 Memberships                            | 270               | 140               | 0                          | 0                           |
| 4260 Office Expenses                        | 437               | 25                | 250                        | 250                         |
| 4261 Postage                                | 24                | 22                | 50                         | 50                          |
| 4266 Printing / Duplicating Serv            | 5                 | 0                 | 100                        | 100                         |
| 4300 Professional and Specialized Services  | 44                | 98                | 500                        | 500                         |
| 4303 Maintenance Roads                      | 0                 | 0                 | 4,500                      | 4,500                       |
| 4400 Publications and Legal Notices         | 0                 | 0                 | 100                        | 100                         |
| 4420 Rent & Leases Equipment                | 26                | 641               | 100                        | 100                         |
| 4460 Small Toos & Instruments               | 42                | 236               | 200                        | 200                         |
| 4500 Special Departmental Expense           | 647               | 0                 | 250                        | 250                         |
| 4574 Road: Salt and Sand - Snow Removal     | 255               | 0                 | 200                        | 200                         |
| 4600 Transportation and Travel              | 65                | 0                 | 400                        | 400                         |
| 4606 Fuel Purchase - Bulk                   | 161               | 136               | 0                          | 0                           |
| 4620 Utilities                              | 4,041             | 4,096             | 5,000                      | 5,000                       |
| <b>Services And Supplies</b>                | <b>35,909</b>     | <b>18,837</b>     | <b>44,150</b>              | <b>44,150</b>               |

**Tahoe Paradise Rsrt. Imp.**

| Fund# 647   |                             | Assessed Valuation and Debt Service Tax Rate Summary |                   |                   |  |                             |                |
|---|-----------------------------|--|-------------------|-------------------|--|-----------------------------|----------------|
|   | Assessed Value              |  | Delinquency       |                   | Means of Financing Voter Approved Debt |                             |                |
|   | Secured                     | Unsecured  | Secured           | Unsecured         | Unsecured                              | Secured                     | Total Tax Rate |
|   | \$633,007,826               | \$4,555,900  |                   |                   |  |                             |                |
| Summary of Estimated Additional Financing Sources<br>(Estimated Revenue, Other Financing Sources, and Residual Equity Transfer) |                             |  |                   |                   |  |                             |                |
| Sub-Obj.  |                             |  | Actual<br>2002-03 | Actual<br>2003-04 | Dist. Requested<br>2004-05             | Adopted by<br>Board 2004-05 |                |
|   | <b>Total Financing Uses</b> |  | <b>74,748</b>     | <b>54,637</b>     | <b>79,795</b>                          | <b>79,795</b>               |                |